AGGREGRATED INFORMATION FOR ALL MUNICIPALITIES
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	273 135 608	75 063 869	27.5%	65 772 083	24.1%	140 835 952	51.6%	60 399 870	52.1%	8.9%
Property rates	44 352 147	13 516 333	30.5%	9 858 726	22.2%	23 375 059	52.7%	9 193 491	56.9%	7.2%
Property rates - penalties and collection charges	544 274	177 369	32.6%	124 171	22.8%	301 539	55.4%	148 101	42.2%	(16.2%)
Service charges - electricity revenue	91 970 619	23 789 173	25.9%	20 491 608	22.3%	44 280 780	48.1%	19 131 341	48.2%	7.1%
Service charges - water revenue	28 482 490	6 332 545	22.2%	7 067 093	24.8%	13 399 639	47.0%	6 407 769	48.5%	10.3%
Service charges - sanitation revenue	11 278 093	2 835 894	25.1%	2 797 116	24.8%	5 633 009	49.9%	2 400 589	51.6%	16.5%
Service charges - refuse revenue	8 563 793	2 289 996	26.7%	2 057 057	24.0%	4 347 053	50.8%	1 894 085	52.2%	8.6%
Service charges - other	1 357 530	400 451	29.5%	336 936	24.8%	737 387	54.3%	286 184	33.5%	17.7%
Rental of facilities and equipment	2 072 315	416 280	20.1%	443 463	21.4%	859 743	41.5%	455 432	44.3%	(2.6%)
Interest earned - external investments	2 872 373	783 336	27.3%	936 700	32.6%	1 720 036	59.9%	614 848	46.7%	52.3%
Interest earned - outstanding debtors	2 914 252	823 640	28.3%	841 699	28.9%	1 665 339	57.1%	795 330	59.2%	5.8%
Dividends received	204	3 166	1 551.9%	2 841	1 392.6%	6 007	2 944.5%	1 687	2 089.2%	68.4%
Fines	1 776 589	260 605	14.7%	822 410	46.3%	1 083 016	61.0%	322 881	29.8%	154.7%
Licences and permits	837 222	159 315	19.0%	163 543	19.5%	322 858	38.6%	166 021	46.0%	(1.5%)
Agency services	1 918 939	456 069	23.8%	504 973	26.3%	961 042	50.1%	430 807	49.4%	17.2%
Transfers recognised - operational	57 345 915	18 688 158	32.6%	15 152 833	26.4%	33 840 991	59.0%	14 593 133	61.9%	3.8%
Other own revenue	16 292 319	4 108 683	25.2%	4 102 591	25.2%	8 211 274	50.4%	3 495 808	42.8%	17.4%
Gains on disposal of PPE	556 534	22 856	4.1%	68 325	12.3%	91 181	16.4%	62 362	24.3%	9.6%
Operating Expenditure	273 781 079	60 407 242	22.1%	62 996 551	23.0%	123 403 793	45.1%	58 941 341	45.4%	6.9%
Employee related costs	73 572 208	16 935 638	23.0%	18 606 235	25.3%	35 541 873	48.3%	17 381 147	48.5%	7.0%
Remuneration of councillors	3 299 040	741 195	22.5%	711 330	21.6%	1 452 525	44.0%	691 877	44.7%	2.8%
Debt impairment	11 540 212	2 015 843	17.5%	2 471 916	21.4%	4 487 759	38.9%	1 966 264	36.7%	25.7%
Depreciation and asset impairment	22 946 162	3 460 852	15.1%	4 422 764	19.3%	7 883 616	34.4%	3 387 402	33.7%	30.6%
Finance charges	7 397 716	1 087 353	14.7%	1 952 262	26.4%	3 039 615	41.1%	1 838 648	47.1%	6.2%
Bulk purchases	77 618 086	22 054 578	28.4%	16 671 003	21.5%	38 725 581	49.9%	16 214 849	49.5%	2.8%
Other Materials	6 579 035	933 481	14.2%	1 414 739	21.5%	2 348 220	35.7%	1 311 610	38.5%	7.9%
Contracted services	20 226 705	3 632 603	18.0%	5 289 884	26.2%	8 922 487	44.1%	4 460 403	43.4%	18.6%
Transfers and grants	5 949 859	970 417	16.3%	1 433 932	24.1%	2 404 349	40.4%	1 274 557	40.5%	12.5%
Other expenditure	44 617 885	8 561 704	19.2%	10 020 273	22.5%	18 581 976	41.6%	9 976 773	42.2%	.4%
Loss on disposal of PPE	34 171	13 577	39.7%	2 214	6.5%	15 790	46.2%	437 809	943.0%	(99.5%)
Surplus/(Deficit)	(645 471)	14 656 627		2 775 532		17 432 159		1 458 529		
Transfers recognised - capital	34 280 185	4 705 590	13.7%	6 586 478	19.2%	11 292 067	32.9%	7 375 217	38.0%	(10.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	67 846	(10 819)	(15.9%)	(40 221)	(59.3%)	(51 040)	(75.2%)	(40 179)	(66.5%)	.1%
Surplus/(Deficit) after capital transfers and contributions	33 702 560	19 351 398		9 321 789		28 673 187		8 793 567		
Taxation	528 805	8 308	1.6%	8 775	1.7%	17 083	3.2%	10 244	3.0%	(14.3%)
Surplus/(Deficit) after taxation	33 173 755	19 343 090		9 313 014		28 656 104		8 783 323		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 173 755	19 343 090		9 313 014		28 656 104		8 783 323		
Share of surplus/ (deficit) of associate	-	(274)	-	(220)	-	(494)	-	(806)	(9.0%)	(72.7%)
Surplus/(Deficit) for the year	33 173 755	19 342 816		9 312 794		28 655 610		8 782 517		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	62 538 530	7 795 500	12.5%	11 336 584	18.1%	19 132 084	30.6%	11 405 927	31.8%	(.6%)
National Government	33 137 189	5 471 405	16.5%	6 023 501	18.2%	11 494 905	34.7%	6 911 805	35.9%	(12.9%)
Provincial Government	1 945 829	507 977	26.1%	1 510 728	77.6%	2 018 705	103.7%	902 359	67.0%	67.4%
District Municipality	82 349	2 326	2.8%	3 993	4.8%	6 320	7.7%	1 914	9.2%	108.7%
Other transfers and grants	298 324	23 354	7.8%	36 614	12.3%	59 968	20.1%	48 391	31.8%	(24.3%)
Transfers recognised - capital	35 463 691	6 005 062	16.9%	7 574 837	21.4%	13 579 899	38.3%	7 864 468	37.7%	(3.7%)
Borrowing	12 038 295	800 779	6.7%	1 439 477	12.0%	2 240 256	18.6%	1 384 422	20.7%	4.0%
Internally generated funds	13 595 288	912 619	6.7%	2 193 926	16.1%	3 106 545	22.9%	1 915 559	24.3%	14.5%
Public contributions and donations	1 441 256	77 041	5.3%	128 343	8.9%	205 384	14.3%	241 479	28.0%	(46.9%)
Capital Expenditure Standard Classification	62 538 530	7 797 489	12.5%	11 341 060	18.1%	19 138 549	30.6%	11 405 927	31.8%	(.6%)
Governance and Administration	6 206 166	341 651	5.5%	755 839	12.2%	1 097 490	17.7%	720 728	20.6%	4.9%
Executive & Council	1 499 777	140 860	9.4%	286 069	19.1%	426 929	28.5%	243 294	21.6%	17.6%
Budget & Treasury Office	953 317	55 746	5.8%	115 572	12.1%	171 318	18.0%	82 173	18.1%	40.6%
Corporate Services	3 753 072	145 045	3.9%	354 198	9.4%	499 243	13.3%	395 260	20.6%	(10.4%)
Community and Public Safety	9 210 964	953 606	10.4%	2 080 851	22.6%	3 034 457	32.9%	1 793 959	38.7%	16.0%
Community & Social Services	1 756 879	131 808	7.5%	260 001	14.8%	391 809	22.3%	207 829	22.1%	25.1%
Sport And Recreation	1 363 135	118 723	8.7%	199 495	14.6%	318 219	23.3%	269 560	28.7%	(26.0%)
Public Safety	950 149	91 835	9.7%	135 500	14.3%	227 335	23.9%	119 729	23.5%	13.2%
Housing	4 859 409	565 835	11.6%	1 476 441	30.4%	2 042 276	42.0%	1 142 057	52.9%	29.3%
Health	281 392	45 405	16.1%	9 413	3.3%	54 818	19.5%	54 785	27.5%	(82.8%)
Economic and Environmental Services	19 063 409	3 624 535	19.0%	2 366 593	12.4%	5 991 129	31.4%	3 352 799	30.9%	(29.4%)
Planning and Development	2 709 981	542 038	20.0%	260 861	9.6%	802 899	29.6%	366 452	24.5%	(28.8%)
Road Transport	16 166 051	2 927 425	18.1%	2 223 601	13.8%	5 151 026	31.9%	2 978 186	32.5%	(25.3%)
Environmental Protection	187 377	155 072	82.8%	(117 868)	(62.9%)	37 204	19.9%	8 161	6.8%	(1 544.3%)
Trading Services	27 787 674	2 866 529	10.3%	6 108 138	22.0%	8 974 668	32.3%	5 496 933	32.9%	11.1%
Electricity	8 442 286	422 130	5.0%	1 731 872	20.5%	2 154 002	25.5%	1 390 261	26.9%	24.6%
Water	12 281 433	1 673 917	13.6%	2 664 211	21.7%	4 338 128	35.3%	2 509 961	37.2%	6.1%
Waste Water Management	5 582 702	692 590	12.4%	1 349 147	24.2%	2 041 737	36.6%	1 469 497	34.8%	(8.2%)
Waste Management	1 481 253	77 891	5.3%	362 909	24.5%	440 800	29.8%	127 215	22.1%	185.3%
Other	270 317	11 167	4.1%	29 638	11.0%	40 806	15.1%	41 507	15.9%	(28.6%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	291 669 099	81 815 487	28.1%	74 859 036	25.7%	156 674 523	53.7%	75 356 474	56.4%	(.7%)
Ratepayers and other	193 956 726	52 265 812	26.9%	50 004 267	25.8%	102 270 079	52.7%	46 502 359	53.5%	7.5%
Government - operating	56 888 487	20 437 867	35.9%	15 646 910	27.5%	36 084 777	63.4%	17 581 451	69.5%	(11.0%)
Government - capital	36 296 348	7 807 243	21.5%	8 107 530	22.3%	15 914 773	43.8%	9 767 738	51.6%	(17.0%)
Interest	4 527 319	1 301 874	28.8%	1 099 019	24.3%	2 400 894	53.0%	1 503 312	59.8%	(26.9%)
Dividends	219	2 691	1 228.5%	1 310	598.1%	4 001	1 826.6%	1 614	3 014.7%	(18.8%)
Payments	(234 050 196)	(71 100 606)	30.4%	(61 679 591)	26.4%	(132 780 198)	56.7%	(59 683 987)	59.1%	3.3%
Suppliers and employees	(222 127 177)	(69 240 332)	31.2%	(58 789 888)	26.5%	(128 030 220)	57.6%	(56 460 774)	59.8%	4.1%
Finance charges	(7 444 337)	(1 101 370)	14.8%	(1 737 587)	23.3%	(2 838 957)	38.1%	(1 732 887)	46.2%	.3%
Transfers and grants	(4 478 681)	(758 904)	16.9%	(1 152 117)	25.7%	(1 911 021)	42.7%	(1 490 326)	50.7%	(22.7%)
Net Cash from/(used) Operating Activities	57 618 904	10 714 880	18.6%	13 179 445	22.9%	23 894 325	41.5%	15 672 487	45.3%	(15.9%)
Cash Flow from Investing Activities										
Receipts	(384 313)	267 862	(69.7%)	1 178 344	(306.6%)	1 446 206	(376.3%)	496 917	60.6%	137.1%
Proceeds on disposal of PPE	766 505	129 926	17.0%	173 252	22.6%	303 178	39.6%	101 289	31.9%	71.0%
Decrease in non-current debtors	309 552	270 112	87.3%	609 346	196.8%	879 458	284.1%	323 286	(243.6%)	88.5%
Decrease in other non-current receivables	49 752	181 638	365.1%	148 135	297.7%	329 772	662.8%	(592 526)	259.7%	(125.0%)
Decrease (increase) in non-current investments	(1 510 122)	(313 814)	20.8%	247 612	(16.4%)	(66 202)	4.4%	664 867	(36.8%)	(62.8%)
Payments	(59 882 142)	(9 521 862)	15.9%	(10 929 218)	18.3%	(20 451 080)	34.2%	(11 481 899)	36.6%	(4.8%)
Capital assets	(59 882 142)	(9 521 862)	15.9%	(10 929 218)	18.3%	(20 451 080)	34.2%	(11 481 899)	36.6%	(4.8%)
Net Cash from/(used) Investing Activities	(60 266 454)	(9 253 999)	15.4%	(9 750 874)	16.2%	(19 004 874)	31.5%	(10 984 982)	36.2%	(11.2%)
Cash Flow from Financing Activities										
Receipts	11 434 445	1 659 881	14.5%	544 700	4.8%	2 204 581	19.3%	(139 494)	20.2%	(490.5%)
Short term loans	52 710	1 599 431	3 034.4%	193 626	367.3%	1 793 058	3 401.7%	303 900	244.3%	(36.3%)
Borrowing long term/refinancing	10 865 775	43 362	.4%	311 501	2.9%	354 863	3.3%	(523 379)	13.0%	(159.5%)
Increase (decrease) in consumer deposits	515 960	17 087	3.3%	39 573	7.7%	56 661	11.0%	79 985	74.5%	(50.5%)
Payments	(4 710 019)	(1 378 806)	29.3%	(2 864 382)	60.8%	(4 243 188)	90.1%	(1 278 159)	61.6%	124.1%
Repayment of borrowing	(4 710 019)	(1 378 806)	29.3%	(2 864 382)	60.8%	(4 243 188)	90.1%	(1 278 159)	61.6%	124.1%
Net Cash from/(used) Financing Activities	6 724 426	281 074	4.2%	(2 319 682)	(34.5%)	(2 038 607)	(30.3%)	(1 417 653)	(47.4%)	63.6%
Net Increase/(Decrease) in cash held	4 076 875	1 741 955	42.7%	1 108 889	27.2%	2 850 844	69.9%	3 269 851	106.6%	(66.1%)
Cash/cash equivalents at the year begin:	41 183 025	43 727 615	106.2%	45 315 055	110.0%	43 727 615	106.2%	41 812 069	107.7%	8.4%
Cash/cash equivalents at the year end:	45 259 900	45 469 570	100.5%	46 423 944	102.6%	46 578 459	102.9%	45 081 920	107.7%	3.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 707 131	10.2%	1 194 710	4.5%	1 127 141	4.2%	21 540 259	81.1%	26 569 241	27.5%	205 955	.8%	2 458 443	9.3%
Trade and Other Receivables from Exchange Transactions - Electricity	4 556 134	30.6%	1 189 972	8.0%	719 860	4.8%	8 447 240	56.6%	14 913 205	15.4%	71 798	.5%	1 045 163	7.0%
Receivables from Non-exchange Transactions - Property Rates	3 485 598	16.4%	826 921	3.9%	666 902	3.1%	16 274 053	76.6%	21 253 473	22.0%	59 867	.3%	2 312 051	10.9%
Receivables from Exchange Transactions - Waste Water Management	1 164 981	11.4%	423 800	4.1%	324 878	3.2%	8 332 283	81.3%	10 245 943	10.6%	56 498	.6%	690 377	6.7%
Receivables from Exchange Transactions - Waste Management	602 780	8.1%	247 924	3.3%	235 818	3.2%	6 391 283	85.5%	7 477 804	7.7%	72 625	1.0%	385 287	5.2%
Receivables from Exchange Transactions - Property Rental Debtors	83 708	5.2%	29 660	1.8%	28 323	1.7%	1 481 330	91.3%	1 623 020	1.7%	1 592	.1%	149 713	9.2%
Interest on Arrear Debtor Accounts	145 048	1.8%	243 830	3.1%	235 482	3.0%	7 224 188	92.0%	7 848 548	8.1%	94 204	1.2%	756 785	9.6%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	89	45.2%	2	1.0%	2	1.0%	104	52.9%	197	-	-	-	1	.3%
Other	107 825	1.6%	197 367	3.0%	111 343	1.7%	6 228 243	93.7%	6 644 778	6.9%	159 223	2.4%	202 667	3.1%
Total By Income Source	12 853 293	13.3%	4 354 186	4.5%	3 449 750	3.6%	75 918 981	78.6%	96 576 210	100.0%	721 762	.7%	8 000 485	8.3%
Debtors Age Analysis By Customer Group														
Organs of State	479 183	12.1%	127 694	3.2%	100 632	2.5%	3 267 269	82.2%	3 974 779	4.1%	16 688	.4%	328 425	8.3%
Commercial	5 681 403	24.8%	1 409 016	6.2%	1 165 951	5.1%	14 607 413	63.9%	22 863 783	23.7%	35 322	.2%	1 550 913	6.8%
Households	6 039 585	10.0%	2 449 152	4.0%	1 914 879	3.2%	50 110 022	82.8%	60 513 639	62.7%	639 285	1.1%	5 831 014	9.6%
Other	653 122	7.1%	368 323	4.0%	268 288	2.9%	7 934 277	86.0%	9 224 010	9.6%	30 468	.3%	290 134	3.1%
Total By Customer Group	12 853 293	13.3%	4 354 186	4.5%	3 449 750	3.6%	75 918 981	78.6%	96 576 210	100.0%	721 762	.7%	8 000 485	8.3%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 482 594	53.5%	177 705	2.7%	273 022	4.2%	2 573 947	39.6%	6 507 267	29.6%
Bulk Water	1 082 456	29.4%	112 872	3.1%	68 458	1.9%	2 420 449	65.7%	3 684 235	16.8%
PAYE deductions	306 024	89.2%	3 107	.9%	2 932	.9%	31 051	9.0%	343 115	1.6%
VAT (output less input)	12 031	(453.8%)	(1 007)	38.0%	(1 716)	64.7%	(11 960)	451.1%	(2 651)	-
Pensions / Retirement	306 281	96.3%	714	.2%	698	.2%	10 236	3.2%	317 929	1.4%
Loan repayments	377 128	27.9%	39 972	3.0%	187 966	13.9%	747 570	55.3%	1 352 636	6.2%
Trade Creditors	2 704 886	72.2%	215 672	5.8%	178 217	4.8%	648 739	17.3%	3 747 514	17.0%
Auditor-General	38 986	19.6%	28 285	14.2%	21 262	10.7%	110 170	55.4%	198 702	.9%
Other	4 770 198	81.6%	227 500	3.9%	181 656	3.1%	664 044	11.4%	5 843 397	26.6%
Total	13 080 584	59.5%	804 820	3.7%	912 494	4.1%	7 194 246	32.7%	21 992 143	100.0%

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	4 758 546	1 340 683	28.2%	1 308 043	27.5%	2 648 726	55.7%	1 164 138	53.9%	12.4%
Property rates	796 668	196 983	24.7%	209 415	26.3%	406 398	51.0%	166 141	54.8%	26.0%
Property rates - penalties and collection charges	512	-	-	-	-	-	-	222	97.5%	(100.0%)
Service charges - electricity revenue	1 511 514	390 651	25.8%	356 666	23.6%	747 318	49.4%	344 877	50.4%	3.4%
Service charges - water revenue	370 613	103 660	28.0%	121 133	32.7%	224 793	60.7%	95 038	54.5%	27.5%
Service charges - sanitation revenue	271 995	76 387	28.1%	78 777	29.0%	155 164	57.0%	62 189	52.7%	26.7%
Service charges - refuse revenue	251 704	65 617	26.1%	65 839	26.2%	131 456	52.2%	57 039	50.7%	15.4%
Service charges - other	14 261	10 027	70.3%	4 869	34.1%	14 895	104.4%	760	10.3%	540.7%
Rental of facilities and equipment	17 013	3 159	18.6%	2 816	16.6%	5 975	35.1%	2 628	32.4%	7.2%
Interest earned - external investments	77 491	29 138	37.6%	27 202	35.1%	56 340	72.7%	19 964	44.4%	36.3%
Interest earned - outstanding debtors	29 383	7 825	26.6%	8 748	29.8%	16 573	56.4%	6 664	45.0%	31.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	9 400	1 235	13.1%	798	8.5%	2 033	21.6%	1 201	21.9%	(33.6%)
Licences and permits	20 523	3 715	18.1%	3 155	15.4%	6 870	33.5%	3 643	37.6%	(13.4%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	825 736	285 434	34.6%	269 081	32.6%	554 515	67.2%	227 788	56.6%	18.1%
Other own revenue	561 732	166 852	29.7%	159 543	28.4%	326 395	58.1%	175 982	63.8%	(9.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 746 905	1 159 109	24.4%	1 217 590	25.7%	2 376 699	50.1%	1 038 025	45.4%	17.3%
Employee related costs	1 237 215	278 087	22.5%	305 977	24.7%	584 064	47.2%	260 907	45.8%	17.3%
Remuneration of councillors	52 254	11 288	21.6%	11 366	21.8%	22 654	43.4%	10 760	44.2%	5.6%
Debt impairment	203 074	50 769	25.0%	50 769	25.0%	101 537	50.0%	134 809	98.1%	(62.3%)
Depreciation and asset impairment	710 000	177 500	25.0%	177 500	25.0%	355 000	50.0%	46 086	36.5%	285.1%
Finance charges	59 248	14 478	24.4%	16 111	27.2%	30 589	51.6%	16 040	25.0%	.4%
Bulk purchases	1 201 856	369 992	30.8%	269 879	22.5%	639 870	53.2%	243 672	51.3%	10.8%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	19 909	2 725	13.7%	5 906	29.7%	8 631	43.4%	2 021	62.0%	192.3%
Transfers and grants	204 013	31 888	15.6%	63 136	30.9%	95 024	46.6%	37 131	23.4%	70.0%
Other expenditure	1 059 335	222 382	21.0%	316 947	29.9%	539 329	50.9%	286 599	40.6%	10.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	11 640	181 574		90 453		272 027		126 113		
Transfers recognised - capital	700 782	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	712 422	181 574		90 453		272 027		126 113		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	712 422	181 574		90 453		272 027		126 113		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	712 422	181 574		90 453		272 027		126 113		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	712 422	181 574		90 453		272 027		126 113		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	942 007	105 049	11.2%	258 780	27.5%	363 829	38.6%	195 437	34.8%	32.4%
National Government	671 925	72 853	10.8%	180 700	26.9%	253 553	37.7%	162 135	33.4%	11.4%
Provincial Government	28 857	7 813	27.1%	10 931	37.9%	18 744	65.0%	112	.6%	9 619.2%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	700 782	80 666	11.5%	191 631	27.3%	272 297	38.9%	162 248	32.0%	18.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	241 226	24 383	10.1%	57 167	23.7%	81 550	33.8%	33 190	78.1%	72.2%
Public contributions and donations	-	-	-	9 982	-	9 982	-	-	-	(100.0%)
Capital Expenditure Standard Classification	942 007	105 049	11.2%	258 780	27.5%	363 829	38.6%	195 437	34.8%	32.4%
Governance and Administration	34 950	887	2.5%	5 704	16.3%	6 592	18.9%	10 682	57.0%	(46.6%)
Executive & Council	7 500	279	3.7%	3 016	40.2%	3 294	43.9%	239	2.9%	1 161.0%
Budget & Treasury Office	12 350	19	.2%	35	.3%	54	.4%	18	5.4%	91.1%
Corporate Services	15 100	590	3.9%	2 653	17.6%	3 243	21.5%	10 424	141.4%	(74.5%)
Community and Public Safety	140 467	23 264	16.6%	43 289	30.8%	66 554	47.4%	18 921	16.2%	128.8%
Community & Social Services	12 500	1 111	8.9%	2 123	17.0%	3 234	25.9%	10 610	47.5%	(80.0%)
Sport And Recreation	28 030	190	.7%	1 846	6.6%	2 036	7.3%	3 422	13.8%	(46.1%)
Public Safety	9 800	764	7.8%	915	9.3%	1 679	17.1%	293	28.4%	211.8%
Housing	90 136	21 199	23.5%	38 405	42.6%	59 604	66.1%	4 432	7.1%	766.6%
Health	-	-	-	-	-	-	-	163	-	(100.0%)
Economic and Environmental Services	262 895	46 733	17.8%	102 141	38.9%	148 875	56.6%	65 639	29.6%	55.6%
Planning and Development	54 895	5 051	9.2%	5 434	9.9%	10 485	19.1%	3 093	2.3%	75.7%
Road Transport	198 000	41 683	21.1%	96 708	48.8%	138 390	69.9%	62 546	49.0%	54.6%
Environmental Protection	10 000	-	-	-	-	-	-	-	-	-
Trading Services	503 196	34 164	6.8%	107 646	21.4%	141 809	28.2%	100 196	49.3%	7.4%
Electricity	152 999	9 549	6.2%	38 399	25.1%	47 948	31.3%	17 346	38.6%	121.4%
Water	97 689	4 071	4.2%	13 440	13.8%	17 511	17.9%	23 746	64.6%	(43.4%)
Waste Water Management	216 508	17 448	8.1%	35 989	16.6%	53 437	24.7%	59 104	49.4%	(39.1%)
Waste Management	36 000	3 096	8.6%	19 817	55.0%	22 913	63.6%	-	-	(100.0%)
Other	500	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	5 210 642	1 512 055	29.0%	1 566 836	30.1%	3 078 891	59.1%	1 501 534	56.1%	4.3%
Ratepayers and other	3 577 250	1 018 286	28.5%	1 003 013	28.0%	2 021 299	56.5%	909 722	57.2%	10.3%
Government - operating	825 736	285 434	34.6%	269 081	32.6%	554 515	67.2%	227 867	56.5%	18.1%
Government - capital	700 782	171 369	24.5%	258 797	36.9%	430 166	61.4%	337 318	52.8%	(23.3%)
Interest	106 874	36 966	34.6%	35 946	33.6%	72 912	68.2%	26 628	44.6%	35.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(3 770 776)	(1 358 149)	36.0%	(1 038 132)	27.5%	(2 396 281)	63.5%	(904 880)	56.4%	14.7%
Suppliers and employees	(3 507 515)	(1 311 816)	37.4%	(958 885)	27.3%	(2 270 702)	64.7%	(850 573)	58.8%	12.7%
Finance charges	(59 248)	(14 444)	24.4%	(16 111)	27.2%	(30 555)	51.6%	(17 176)	51.2%	(6.2%)
Transfers and grants	(204 013)	(31 888)	15.6%	(63 136)	30.9%	(95 024)	46.6%	(37 131)	23.4%	70.0%
Net Cash from/(used) Operating Activities	1 439 866	153 906	10.7%	528 704	36.7%	682 610	47.4%	596 654	55.5%	(11.4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(942 007)	(105 049)	11.2%	(258 780)	27.5%	(363 829)	38.6%	(195 437)	34.8%	32.4%
Capital assets	(942 007)	(105 049)	11.2%	(258 780)	27.5%	(363 829)	38.6%	(195 437)	34.8%	32.4%
Net Cash from/(used) Investing Activities	(942 007)	(105 049)	11.2%	(258 780)	27.5%	(363 829)	38.6%	(195 437)	34.8%	32.4%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(54 633)	(15 653)	28.7%	(10 897)	19.9%	(26 550)	48.6%	(9 883)	48.6%	10.3%
Repayment of borrowing	(54 633)	(15 653)	28.7%	(10 897)	19.9%	(26 550)	48.6%	(9 883)	48.6%	10.3%
Net Cash from/(used) Financing Activities	(54 633)	(15 653)	28.7%	(10 897)	19.9%	(26 550)	48.6%	(9 883)	48.6%	10.3%
Net Increase/(Decrease) in cash held	443 225	33 204	7.5%	259 027	58.4%	292 231	65.9%	391 334	95.9%	(33.8%)
Cash/cash equivalents at the year begin:	870 044	2 164 433	248.8%	2 197 637	252.6%	2 164 433	248.8%	1 828 802	321.2%	20.2%
Cash/cash equivalents at the year end:	1 313 269	2 197 637	167.3%	2 456 664	187.1%	2 456 664	187.1%	2 220 136	229.6%	10.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	35 703	9.6%	46 556	12.5%	12 398	3.3%	277 211	74.5%	371 867	27.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	76 433	55.0%	18 961	13.6%	5 099	3.7%	38 568	27.7%	139 061	10.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	56 155	18.3%	21 971	7.1%	20 902	6.8%	208 255	67.8%	307 282	23.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	18 453	11.3%	7 692	4.7%	5 214	3.2%	131 760	80.8%	163 119	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 548	7.1%	7 186	3.5%	5 340	2.6%	176 605	86.7%	203 679	15.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	73	2.3%	67	2.1%	64	2.0%	2 944	93.5%	3 148	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 688	6.1%	6 661	4.7%	9 263	6.5%	117 711	82.7%	142 322	10.7%	-	-	-	-
Total By Income Source	210 053	15.8%	109 092	8.2%	58 279	4.4%	953 054	71.6%	1 330 478	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 299	23.5%	19 840	50.2%	4 538	11.5%	5 831	14.8%	39 508	3.0%	-	-	-	-
Commercial	109 767	41.4%	31 381	11.8%	19 698	7.4%	104 057	39.3%	264 902	19.9%	-	-	-	-
Households	82 900	9.5%	51 174	5.9%	28 387	3.3%	709 452	81.4%	871 914	65.5%	-	-	-	-
Other	8 086	5.2%	6 698	4.3%	5 657	3.7%	133 714	86.7%	154 154	11.6%	-	-	-	-
Total By Customer Group	210 053	15.8%	109 092	8.2%	58 279	4.4%	953 054	71.6%	1 330 478	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	77 486	100.0%	-	-	-	-	-	-	77 486	9.1%
Bulk Water	16 031	100.0%	-	-	-	-	-	-	16 031	1.9%
PAYE deductions	13 420	100.0%	-	-	-	-	-	-	13 420	1.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	15 545	100.0%	-	-	-	-	-	-	15 545	1.8%
Loan repayments	27 007	100.0%	-	-	-	-	-	-	27 007	3.2%
Trade Creditors	153 156	100.0%	-	-	-	-	-	-	153 156	17.9%
Auditor-General	2 871	100.0%	-	-	-	-	-	-	2 871	.3%
Other	550 300	100.0%	-	-	-	-	-	-	550 300	64.3%
Total	855 818	100.0%	-	-	-	-	-	-	855 818	100.0%

Contact Details

Municipal Manager	Mr Andile Fani	043 705 1901
Financial Manager	Mr Vincent Pillay	043 705 1892

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	8 119 588	1 828 123	22.5%	2 213 132	27.3%	4 041 255	49.8%	1 851 904	50.3%	19.5%
Property rates	1 373 533	343 503	25.0%	347 210	25.3%	690 713	50.3%	303 443	49.9%	14.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	3 182 151	754 979	23.7%	723 297	22.7%	1 478 276	46.5%	652 395	44.4%	10.9%
Service charges - water revenue	558 220	113 308	20.3%	153 558	27.5%	266 866	47.8%	140 731	48.6%	9.1%
Service charges - sanitation revenue	384 587	82 464	21.4%	104 239	27.1%	186 703	48.5%	77 574	46.4%	34.4%
Service charges - refuse revenue	200 068	51 008	25.5%	50 389	25.2%	101 397	50.7%	60 907	60.1%	(17.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	22 327	5 010	22.4%	3 534	15.8%	8 544	38.3%	4 422	42.8%	(20.1%)
Interest earned - external investments	65 792	13 054	19.8%	17 341	26.4%	30 395	46.2%	14 549	57.5%	19.2%
Interest earned - outstanding debtors	182 999	41 493	22.7%	29 373	16.1%	70 866	38.7%	54 639	61.2%	(46.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	36 836	3 337	9.1%	2 681	7.3%	6 018	16.3%	(1 445)	9.3%	(285.6%)
Licences and permits	11 365	2 345	20.6%	2 524	22.2%	4 869	42.8%	2 667	42.8%	(5.4%)
Agency services	1 575	551	35.0%	563	35.7%	1 114	70.7%	520	68.9%	8.2%
Transfers recognised - operational	1 340 739	220 967	16.5%	516 987	38.6%	737 954	55.0%	480 732	77.4%	7.5%
Other own revenue	759 395	196 098	25.8%	261 435	34.4%	457 533	60.2%	60 771	33.5%	330.2%
Gains on disposal of PPE	-	5	-	-	-	5	-	-	-	-
Operating Expenditure	8 306 387	1 864 228	22.4%	2 101 703	25.3%	3 965 931	47.7%	1 753 806	44.6%	19.8%
Employee related costs	2 196 693	468 595	21.3%	548 993	25.0%	1 017 587	46.3%	490 212	46.8%	12.0%
Remuneration of councillors	60 976	13 681	22.4%	13 751	22.6%	27 433	45.0%	12 921	45.6%	6.4%
Debt impairment	341 949	62 369	18.2%	56 595	16.6%	118 965	34.8%	41 206	17.1%	37.3%
Depreciation and asset impairment	862 509	215 630	25.0%	215 628	25.0%	431 258	50.0%	221 489	50.0%	(2.6%)
Finance charges	179 731	15 200	8.5%	29 364	16.3%	44 564	24.8%	32 010	25.3%	(8.3%)
Bulk purchases	2 386 983	573 172	24.0%	698 507	29.3%	1 271 679	53.3%	477 352	44.6%	46.3%
Other Materials	607 474	80 218	13.2%	121 119	19.9%	201 337	33.1%	109 007	31.3%	11.1%
Contracted services	374 837	69 404	18.5%	78 454	20.9%	147 857	39.4%	66 062	47.4%	18.8%
Transfers and grants	375 659	64 790	17.2%	105 314	28.0%	170 104	45.3%	83 284	46.4%	26.5%
Other expenditure	919 578	301 168	32.8%	233 979	25.4%	535 147	58.2%	220 265	57.6%	6.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(186 799)	(36 104)		111 429		75 324		98 097		
Transfers recognised - capital	846 775	112 945	13.3%	218 955	25.9%	331 900	39.2%	253 906	47.9%	(13.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	659 976	76 841		330 384		407 224		352 004		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	659 976	76 841		330 384		407 224		352 004		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	659 976	76 841		330 384		407 224		352 004		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	659 976	76 841		330 384		407 224		352 004		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	1 392 230	164 266	11.8%	335 182	24.1%	499 447	35.9%	287 814	33.5%	16.5%
National Government	846 775	112 945	13.3%	218 955	25.9%	331 900	39.2%	222 724	42.1%	(1.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	5 000	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	851 775	112 945	13.3%	218 955	25.7%	331 900	39.0%	222 724	41.6%	(1.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	487 455	43 263	8.9%	108 579	22.3%	151 842	31.1%	61 759	21.3%	75.8%
Public contributions and donations	53 000	8 058	15.2%	7 648	14.4%	15 705	29.6%	3 330	15.2%	129.7%
Capital Expenditure Standard Classification	1 392 230	164 266	11.8%	335 182	24.1%	499 447	35.9%	287 814	33.5%	16.5%
Governance and Administration	71 650	2 352	3.3%	15 306	21.4%	17 657	24.6%	21 684	41.0%	(29.4%)
Executive & Council	6 550	679	10.4%	1 018	15.5%	1 697	25.9%	203	6.3%	402.6%
Budget & Treasury Office	30 450	-	-	5 841	19.2%	5 841	19.2%	13 583	132.5%	(57.0%)
Corporate Services	34 650	1 673	4.8%	8 446	24.4%	10 119	29.2%	7 898	21.3%	6.9%
Community and Public Safety	221 461	22 013	9.9%	66 640	30.1%	88 653	40.0%	36 087	35.1%	84.7%
Community & Social Services	13 000	451	3.5%	2 169	16.7%	2 619	20.1%	-	-	(100.0%)
Sport And Recreation	11 000	-	-	2 741	24.9%	2 741	24.9%	3 144	76.2%	(12.8%)
Public Safety	13 513	102	.8%	1 107	8.2%	1 209	8.9%	218	4.1%	407.5%
Housing	182 273	21 636	11.9%	60 623	33.3%	82 259	45.1%	33 334	37.9%	81.9%
Health	1 675	(176)	(10.5%)	-	-	(176)	(10.5%)	(609)	3.3%	(100.0%)
Economic and Environmental Services	358 386	55 468	15.5%	96 312	26.9%	151 780	42.4%	103 487	44.9%	(6.9%)
Planning and Development	72 619	5 314	7.3%	14 759	20.3%	20 073	27.6%	7 112	26.0%	107.5%
Road Transport	256 187	46 059	18.0%	67 990	26.5%	114 049	44.5%	93 563	60.1%	(27.3%)
Environmental Protection	29 580	4 095	13.8%	13 562	45.8%	17 657	59.7%	2 812	14.8%	382.2%
Trading Services	740 733	84 433	11.4%	156 924	21.2%	241 357	32.6%	126 556	27.7%	24.0%
Electricity	207 383	36 140	17.4%	50 782	24.5%	86 922	41.9%	25 021	19.1%	103.0%
Water	201 900	11 219	5.6%	39 490	19.6%	50 709	25.1%	50 387	39.1%	(21.6%)
Waste Water Management	311 750	36 514	11.7%	65 198	20.9%	101 712	32.6%	50 671	27.9%	28.7%
Waste Management	19 700	560	2.8%	1 454	7.4%	2 014	10.2%	477	3.5%	205.0%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	8 224 107	2 359 166	28.7%	2 565 019	31.2%	4 924 185	59.9%	2 400 049	63.3%	6.9%
Ratepayers and other	5 851 575	1 762 757	30.1%	1 866 383	31.9%	3 629 140	62.0%	1 574 804	59.0%	18.5%
Government - operating	1 336 616	400 080	29.9%	399 727	29.9%	799 807	59.8%	446 044	82.9%	(10.4%)
Government - capital	970 324	166 746	17.2%	280 394	28.9%	447 140	46.1%	363 993	64.2%	(23.0%)
Interest	65 592	29 583	45.1%	18 515	28.2%	48 098	73.3%	15 208	80.9%	21.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(6 717 552)	(2 220 431)	33.1%	(1 914 187)	28.5%	(4 134 617)	61.5%	(1 743 688)	63.2%	9.8%
Suppliers and employees	(6 518 127)	(2 152 193)	33.0%	(1 877 318)	28.8%	(4 029 512)	61.8%	(1 706 656)	63.3%	10.0%
Finance charges	(181 344)	(62 276)	34.3%	(28 887)	15.9%	(91 163)	50.3%	(29 041)	62.3%	(.5%)
Transfers and grants	(18 081)	(5 961)	33.0%	(7 982)	44.1%	(13 943)	77.1%	(7 991)	44.0%	(.1%)
Net Cash from/(used) Operating Activities	1 506 555	138 736	9.2%	650 832	43.2%	789 568	52.4%	656 361	63.5%	(.8%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(1 339 675)	(605 805)	45.2%	(353 207)	26.4%	(959 012)	71.6%	(259 788)	52.6%	36.0%
Capital assets	(1 339 675)	(605 805)	45.2%	(353 207)	26.4%	(959 012)	71.6%	(259 788)	52.6%	36.0%
Net Cash from/(used) Investing Activities	(1 339 675)	(605 805)	45.2%	(353 207)	26.4%	(959 012)	71.6%	(259 788)	52.6%	36.0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(112 968)	(35 672)	31.6%	(20 165)	17.8%	(55 836)	49.4%	(19 109)	48.8%	5.5%
Repayment of borrowing	(112 968)	(35 672)	31.6%	(20 165)	17.8%	(55 836)	49.4%	(19 109)	48.8%	5.5%
Net Cash from/(used) Financing Activities	(112 968)	(35 672)	31.6%	(20 165)	17.8%	(55 836)	49.4%	(19 109)	48.8%	5.5%
Net Increase/(Decrease) in cash held	53 912	(502 741)	(932.5%)	277 461	514.7%	(225 280)	(417.9%)	377 464	(844.7%)	(26.5%)
Cash/cash equivalents at the year begin:	1 162 924	1 608 097	138.3%	1 105 356	95.0%	1 608 097	138.3%	1 286 411	150.5%	(14.1%)
Cash/cash equivalents at the year end:	1 216 836	1 105 356	90.8%	1 382 817	113.6%	1 382 817	113.6%	1 663 875	166.7%	(16.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	56 296	13.5%	36 138	8.7%	21 453	5.2%	301 873	72.6%	415 760	13.3%	51 676	12.4%	386 047	92.0%
Trade and Other Receivables from Exchange Transactions - Electricity	172 059	27.0%	64 772	10.2%	30 720	4.8%	369 512	58.0%	637 064	20.3%	6 977	1.1%	350 756	55.0%
Receivables from Non-exchange Transactions - Property Rates	716 065	68.3%	35 107	3.4%	6 391	.6%	290 292	27.7%	1 047 855	33.5%	24 203	2.3%	504 960	48.0%
Receivables from Exchange Transactions - Waste Water Management	41 952	17.8%	26 034	11.1%	11 665	5.0%	155 691	66.2%	235 342	7.5%	23 095	9.8%	193 407	82.0%
Receivables from Exchange Transactions - Waste Management	18 989	11.8%	9 813	6.1%	3 660	2.3%	128 072	79.8%	160 535	5.1%	15 081	9.4%	154 746	96.0%
Receivables from Exchange Transactions - Property Rental Debtors	3 217	21.6%	658	4.4%	102	.7%	10 921	73.3%	14 897	.5%	98	.7%	20 883	140.0%
Interest on Arrear Debtor Accounts	11 674	2.6%	13 171	3.0%	4 757	1.1%	412 136	93.3%	441 737	14.1%	25 761	5.8%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 550	6.5%	4 140	2.3%	6 470	3.6%	155 560	87.5%	177 720	5.7%	12 258	6.9%	-	-
Total By Income Source	1 031 803	33.0%	189 832	6.1%	85 219	2.7%	1 824 058	58.3%	3 130 912	100.0%	159 149	5.1%	1 610 798	51.0%
Debtors Age Analysis By Customer Group														
Organs of State	13 194	19.9%	9 265	14.0%	2 991	4.5%	40 958	61.7%	66 408	2.1%	-	-	-	-
Commercial	472 140	37.1%	96 131	7.6%	34 347	2.7%	668 716	52.6%	1 271 333	40.6%	-	-	-	-
Households	546 470	30.5%	84 436	4.7%	47 881	2.7%	1 114 384	62.1%	1 793 171	57.3%	159 149	8.9%	1 610 798	89.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 031 803	33.0%	189 832	6.1%	85 219	2.7%	1 824 058	58.3%	3 130 912	100.0%	159 149	5.1%	1 610 798	51.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	21 493	100.0%	-	-	-	-	-	-	21 493	20.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	56 211	69.1%	14 959	18.4%	1 113	1.4%	9 108	11.2%	81 390	76.3%
Auditor-General	-	-	2 052	53.5%	1 785	46.5%	-	-	3 837	3.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	77 704	72.8%	17 011	15.9%	2 899	2.7%	9 108	8.5%	106 721	100.0%

Contact Details

Municipal Manager	Mr Mpilo Sakile Mbambisa	041 506 3209
Financial Manager	Mr Trevor Harper	041 506 1208

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: CAMDEBOO (EC101)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	227 263	84 835	37.3%	45 481	20.0%	130 316	57.3%	44 644	61.2%	1.9%
Property rates	21 842	20 985	96.1%	(38)	(.2%)	20 948	95.9%	(1)	93.1%	6 967.3%
Property rates - penalties and collection charges	1 815	475	26.2%	664	36.6%	1 139	62.8%	467	50.2%	42.3%
Service charges - electricity revenue	79 188	19 406	24.5%	18 221	23.0%	37 627	47.5%	17 689	50.7%	3.0%
Service charges - water revenue	22 410	4 559	20.3%	4 346	19.4%	8 905	39.7%	4 621	44.3%	(6.0%)
Service charges - sanitation revenue	9 879	6 034	61.1%	1 555	15.7%	7 590	76.8%	1 343	71.3%	15.8%
Service charges - refuse revenue	5 545	3 017	54.4%	974	17.6%	3 991	72.0%	840	68.4%	16.0%
Service charges - other	716	256	35.8%	240	33.5%	496	69.3%	207	66.2%	15.9%
Rental of facilities and equipment	757	244	32.2%	118	15.5%	362	47.8%	155	46.0%	(24.2%)
Interest earned - external investments	2 840	615	21.7%	567	20.0%	1 182	41.6%	482	53.3%	17.7%
Interest earned - outstanding debtors	2 342	540	23.0%	574	24.5%	1 114	47.6%	559	46.5%	2.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	224	25	11.2%	23	10.1%	48	21.3%	18	16.3%	27.8%
Licences and permits	2 508	699	27.9%	401	16.0%	1 100	43.9%	141	40.5%	183.4%
Agency services	52	25	48.3%	36	69.5%	61	117.8%	249	-	(85.5%)
Transfers recognised - operational	75 849	28 231	37.2%	17 401	22.9%	45 632	60.2%	17 741	68.8%	(1.9%)
Other own revenue	948	(278)	(29.3%)	399	42.1%	122	12.8%	133	24.5%	199.0%
Gains on disposal of PPE	350	-	-	-	-	-	-	-	-	-
Operating Expenditure	223 034	47 300	21.2%	46 299	20.8%	93 598	42.0%	39 654	40.6%	16.8%
Employee related costs	73 263	14 483	19.8%	18 764	25.6%	33 248	45.4%	16 141	44.9%	16.2%
Remuneration of councillors	3 998	877	21.9%	992	24.8%	1 869	46.7%	254	29.0%	290.3%
Debt impairment	3 309	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	42 271	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	49 129	16 050	32.7%	10 611	21.6%	26 661	54.3%	9 362	54.4%	13.3%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	2 001	510	25.5%	953	47.6%	1 464	73.2%	569	30.9%	67.5%
Transfers and grants	6	10	171.4%	5	81.2%	14	252.5%	2	.6%	200.0%
Other expenditure	49 057	15 369	31.3%	14 974	30.5%	30 343	61.9%	13 325	48.9%	12.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 229	37 535		(818)		36 717		4 991		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 229	37 535		(818)		36 717		4 991		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 229	37 535		(818)		36 717		4 991		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 229	37 535		(818)		36 717		4 991		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 229	37 535		(818)		36 717		4 991		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	43 273	5 595	12.9%	5 270	12.2%	10 865	25.1%	6 771	21.5%	(22.2%)
National Government	22 259	4 726	21.2%	2 522	11.3%	7 247	32.6%	2 896	11.4%	(12.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 259	4 726	21.2%	2 522	11.3%	7 247	32.6%	2 896	11.4%	(12.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 015	869	4.1%	2 749	13.1%	3 618	17.2%	3 875	83.7%	(29.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	43 273	5 595	12.9%	5 270	12.2%	10 865	25.1%	6 771	21.5%	(22.2%)
Governance and Administration	2 431	14	.6%	227	9.4%	241	9.9%	-	.3%	(100.0%)
Executive & Council	1 550	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	365	-	-	33	9.1%	33	9.1%	-	2.5%	(100.0%)
Corporate Services	516	14	2.7%	194	37.7%	208	40.3%	-	-	(100.0%)
Community and Public Safety	6 166	258	4.2%	455	7.4%	713	11.6%	209	15.5%	117.8%
Community & Social Services	5 095	2	-	60	1.2%	62	1.2%	-	-	(100.0%)
Sport And Recreation	-	97	-	105	-	202	-	209	15.5%	(49.7%)
Public Safety	1 071	159	14.8%	289	27.0%	448	41.9%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 895	194	6.7%	1 623	56.1%	1 817	62.8%	2 677	45.9%	(39.4%)
Planning and Development	-	-	-	-	-	-	-	2 663	52.1%	(100.0%)
Road Transport	2 895	194	6.7%	1 623	56.1%	1 817	62.8%	14	12.0%	11 798.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	31 782	5 129	16.1%	2 965	9.3%	8 094	25.5%	3 885	17.5%	(23.7%)
Electricity	8 433	3 772	44.7%	1 614	19.1%	5 386	63.9%	984	275.3%	64.1%
Water	15 455	27	.2%	73	.5%	100	.6%	1 801	18.4%	(95.9%)
Waste Water Management	6 704	552	8.2%	1 277	19.1%	1 830	27.3%	93	.9%	1 269.2%
Waste Management	1 191	778	65.3%	-	-	778	65.3%	1 006	12.2%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	182 941	90 998	49.7%	73 596	40.2%	164 594	90.0%	88 528	84.9%	(16.9%)
Ratepayers and other	100 096	61 612	61.6%	41 752	41.7%	103 364	103.3%	62 218	89.8%	(32.9%)
Government - operating	75 849	28 231	37.2%	31 051	40.9%	59 282	78.2%	25 054	134.1%	23.9%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	6 997	1 155	16.5%	793	11.3%	1 948	27.8%	1 256	31.7%	(36.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(163 546)	(105 370)	64.4%	(89 942)	55.0%	(195 311)	119.4%	(93 352)	120.8%	(3.7%)
Suppliers and employees	(163 546)	(105 360)	64.4%	(89 937)	55.0%	(195 297)	119.4%	(93 351)	120.8%	(3.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(10)	-	(5)	-	(14)	-	(2)	18.2%	200.0%
Net Cash from/(used) Operating Activities	19 395	(14 372)	(74.1%)	(16 346)	(84.3%)	(30 718)	(158.4%)	(4 824)	(82.9%)	238.8%
Cash Flow from Investing Activities										
Receipts	-	20 000	-	20 207	-	40 207	-	12 000	-	68.4%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	20 000	-	20 207	-	40 207	-	12 000	-	68.4%
Payments	(35 533)	(5 595)	15.7%	(5 270)	14.8%	(10 865)	30.6%	(6 771)	21.5%	(22.2%)
Capital assets	(35 533)	(5 595)	15.7%	(5 270)	14.8%	(10 865)	30.6%	(6 771)	21.5%	(22.2%)
Net Cash from/(used) Investing Activities	(35 533)	14 405	(40.5%)	14 936	(42.0%)	29 341	(82.6%)	5 229	(64.2%)	185.6%
Cash Flow from Financing Activities										
Receipts	178	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	178	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	178	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(15 960)	33	(.2%)	(1 409)	8.8%	(1 376)	8.6%	405	(1.8%)	(447.9%)
Cash/cash equivalents at the year begin:	40 214	2 238	5.6%	2 271	5.6%	2 238	5.6%	6 073	100.0%	(62.6%)
Cash/cash equivalents at the year end:	24 254	2 271	9.4%	862	3.6%	862	3.6%	6 478	(138.0%)	(86.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	645	2.5%	675	2.6%	712	2.7%	24 281	92.3%	26 313	37.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 795	41.6%	845	9.3%	596	6.5%	3 897	42.7%	9 134	13.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	135	.9%	180	1.2%	121	.8%	14 140	97.0%	14 576	20.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	442	4.1%	311	2.9%	273	2.5%	9 754	90.5%	10 779	15.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	239	4.9%	162	3.3%	140	2.8%	4 396	89.0%	4 937	7.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(577)	(14.0%)	45	1.1%	22	.5%	4 630	112.4%	4 120	5.9%	-	-	-	-
Total By Income Source	4 679	6.7%	2 217	3.2%	1 863	2.7%	61 099	87.5%	69 859	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	187	2.0%	639	6.9%	663	7.1%	7 811	84.0%	9 300	13.3%	-	-	-	-
Commercial	2 132	34.0%	289	4.6%	105	1.7%	3 739	59.7%	6 266	9.0%	-	-	-	-
Households	2 360	4.4%	1 283	2.4%	1 095	2.0%	49 218	91.2%	53 957	77.2%	-	-	-	-
Other	(0)	(.1%)	6	1.8%	-	-	331	98.3%	336	.5%	-	-	-	-
Total By Customer Group	4 679	6.7%	2 217	3.2%	1 863	2.7%	61 099	87.5%	69 859	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	408	96.4%	15	3.6%	-	-	-	-	423	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	408	96.4%	15	3.6%	-	-	-	-	423	100.0%

Contact Details

Municipal Manager	Rev.Martin Noel Pietersen	049 807 5700
Financial Manager	Jimmy Joubert	049 807 5737

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BLUE CRANE ROUTE (EC102)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	173 570	55 766	32.1%	44 935	25.9%	100 701	58.0%	43 760	60.1%	2.7%
Property rates	9 080	9 024	99.4%	(15)	(.2%)	9 008	99.2%	(80)	99.3%	(80.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	80 025	18 513	23.1%	19 142	23.9%	37 655	47.1%	18 861	53.0%	1.5%
Service charges - water revenue	12 038	3 572	29.7%	3 024	25.1%	6 596	54.8%	2 978	53.4%	1.5%
Service charges - sanitation revenue	6 094	1 528	25.1%	1 580	25.9%	3 108	51.0%	1 476	50.2%	7.0%
Service charges - refuse revenue	8 290	2 094	25.3%	2 093	25.3%	4 188	50.5%	1 983	50.9%	5.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	54	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 478	205	13.9%	274	18.5%	479	32.4%	301	60.4%	(9.0%)
Interest earned - outstanding debtors	2 423	691	28.5%	822	33.9%	1 512	62.4%	611	52.9%	34.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	95	20	21.5%	19	19.9%	39	41.4%	19	43.9%	1.2%
Licences and permits	613	163	26.6%	150	24.5%	313	51.1%	148	36.2%	1.7%
Agency services	668	192	28.7%	163	24.4%	355	53.1%	176	55.1%	(7.1%)
Transfers recognised - operational	50 061	18 579	37.1%	16 509	33.0%	35 088	70.1%	16 919	70.9%	(2.4%)
Other own revenue	2 549	1 185	46.5%	1 174	46.1%	2 359	92.6%	368	30.2%	219.5%
Gains on disposal of PPE	100	-	-	-	-	-	-	-	-	-
Operating Expenditure	199 469	45 073	22.6%	50 664	25.4%	95 738	48.0%	54 271	50.1%	(6.6%)
Employee related costs	63 162	13 514	21.4%	16 548	26.2%	30 062	47.6%	14 482	45.4%	14.3%
Remuneration of councillors	3 215	730	22.7%	730	22.7%	1 460	45.4%	731	47.8%	-
Debt impairment	6 270	1 567	25.0%	1 567	25.0%	3 135	50.0%	3 337	50.0%	(53.0%)
Depreciation and asset impairment	21 624	5 300	24.5%	5 300	24.5%	10 601	49.0%	10 039	49.0%	(47.2%)
Finance charges	1 281	-	-	94	7.3%	94	7.3%	-	-	(100.0%)
Bulk purchases	59 920	14 123	23.6%	12 422	20.7%	26 545	44.3%	12 654	50.6%	(1.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	345	-	352	-	698	-	662	-	(46.8%)
Transfers and grants	350	-	-	-	-	-	-	-	-	-
Other expenditure	43 647	9 493	21.7%	13 649	31.3%	23 142	53.0%	12 366	61.6%	10.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(25 900)	10 693		(5 730)		4 963		(10 511)		
Transfers recognised - capital	18 146	1 814	10.0%	14 095	77.7%	15 909	87.7%	11 135	49.8%	26.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(7 753)	12 507		8 365		20 872		624		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(7 753)	12 507		8 365		20 872		624		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(7 753)	12 507		8 365		20 872		624		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 753)	12 507		8 365		20 872		624		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	39 411	7 331	18.6%	10 804	27.4%	18 135	46.0%	9 150	39.0%	18.1%
National Government	15 146	4 133	27.3%	7 887	52.1%	12 020	79.4%	3 753	26.2%	110.2%
Provincial Government	3 000	555	18.5%	1 385	46.2%	1 940	64.7%	3 866	-	(64.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 146	4 688	25.8%	9 272	51.1%	13 960	76.9%	7 619	43.7%	21.7%
Borrowing	17 000	-	-	202	1.2%	202	1.2%	-	-	(100.0%)
Internally generated funds	4 265	2 644	62.0%	1 330	31.2%	3 973	93.2%	1 531	34.9%	(13.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	39 411	7 331	18.6%	10 804	27.4%	18 135	46.0%	9 150	39.0%	18.1%
Governance and Administration	400	227	56.8%	351	87.7%	578	144.5%	300	61.3%	17.0%
Executive & Council	150	39	26.0%	23	15.4%	62	41.3%	7	14.3%	251.9%
Budget & Treasury Office	150	5	3.1%	33	22.1%	38	25.2%	291	98.4%	(88.6%)
Corporate Services	100	184	183.5%	295	294.7%	478	478.2%	3	18.6%	10 600.3%
Community and Public Safety	5 480	1 960	35.8%	581	10.6%	2 540	46.4%	1 435	22.8%	(59.5%)
Community & Social Services	600	1 337	222.8%	560	93.4%	1 897	316.2%	390	36.8%	43.5%
Sport And Recreation	4 500	613	13.6%	21	.5%	634	14.1%	38	3.5%	(45.3%)
Public Safety	380	10	2.6%	-	-	10	2.6%	1 000	281.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	8	-	(100.0%)
Economic and Environmental Services	4 200	2 796	66.6%	1 832	43.6%	4 627	110.2%	1 549	36.2%	18.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	4 200	2 796	66.6%	1 832	43.6%	4 627	110.2%	1 549	36.4%	18.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	28 801	2 349	8.2%	8 041	27.9%	10 390	36.1%	5 866	51.0%	37.1%
Electricity	1 330	88	6.6%	668	50.2%	756	56.8%	168	16.8%	297.5%
Water	3 250	589	18.1%	1 727	53.1%	2 316	71.3%	1 354	78.7%	27.6%
Waste Water Management	21 721	1 555	7.2%	5 367	24.7%	6 922	31.9%	4 344	55.8%	23.5%
Waste Management	2 500	117	4.7%	279	11.2%	395	15.8%	-	-	(100.0%)
Other	530	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	185 346	58 908	31.8%	53 292	28.8%	112 200	60.5%	57 912	67.6%	(8.0%)
Ratepayers and other	115 660	27 701	24.0%	29 718	25.7%	57 419	49.6%	27 035	55.6%	9.9%
Government - operating	50 061	21 926	43.8%	15 441	30.8%	37 367	74.6%	17 019	76.9%	(9.3%)
Government - capital	18 146	8 548	47.1%	7 202	39.7%	15 750	86.8%	12 987	90.4%	(44.5%)
Interest	1 478	734	49.6%	931	63.0%	1 665	112.6%	871	137.1%	6.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(168 259)	(47 335)	28.1%	(45 989)	27.3%	(93 325)	55.5%	(42 932)	66.4%	7.1%
Suppliers and employees	(167 877)	(47 335)	28.2%	(45 895)	27.3%	(93 231)	55.5%	(42 932)	66.5%	6.9%
Finance charges	(381)	-	-	(94)	24.7%	(94)	24.7%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	17 087	11 573	67.7%	7 303	42.7%	18 876	110.5%	14 980	71.9%	(51.2%)
Cash Flow from Investing Activities										
Receipts	103	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	100	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	3	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(39 411)	(13 269)	33.7%	(10 948)	27.8%	(24 217)	61.4%	(9 150)	42.4%	19.7%
Capital assets	(39 411)	(13 269)	33.7%	(10 948)	27.8%	(24 217)	61.4%	(9 150)	42.4%	19.7%
Net Cash from/(used) Investing Activities	(39 308)	(13 269)	33.8%	(10 948)	27.9%	(24 217)	61.6%	(9 150)	42.4%	19.7%
Cash Flow from Financing Activities										
Receipts	17 000	-	-	-	-	-	-	-	-	-
Short term loans	13 000	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	4 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(750)	-	-	(353)	47.0%	(353)	47.0%	-	-	(100.0%)
Repayment of borrowing	(750)	-	-	(353)	47.0%	(353)	47.0%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	16 250	-	-	(353)	(2.2%)	(353)	(2.2%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(5 971)	(1 696)	28.4%	(3 998)	67.0%	(5 694)	95.4%	5 830	268.0%	(168.6%)
Cash/cash equivalents at the year begin:	16 500	18 451	111.8%	16 756	101.6%	18 451	111.8%	31 967	88.1%	(47.6%)
Cash/cash equivalents at the year end:	10 529	16 756	159.1%	12 757	121.2%	12 757	121.2%	37 797	110.4%	(66.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 146	9.0%	506	4.0%	480	3.8%	10 568	83.2%	12 699	23.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 231	46.1%	1 271	9.4%	528	3.9%	5 485	40.6%	13 514	24.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	281	2.6%	51	.5%	90	.8%	10 568	96.2%	10 989	20.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	514	7.1%	240	3.3%	216	3.0%	6 220	86.5%	7 190	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	662	6.9%	319	3.3%	306	3.2%	8 314	86.6%	9 600	17.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(175)	(23.4%)	26	3.5%	21	2.8%	878	117.1%	750	1.4%	-	-	-	-
Total By Income Source	8 657	15.8%	2 412	4.4%	1 641	3.0%	42 033	76.8%	54 744	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	351	3.6%	245	2.5%	76	.8%	9 096	93.1%	9 769	17.8%	-	-	-	-
Commercial	1 342	61.6%	208	9.6%	61	2.8%	566	26.0%	2 178	4.0%	-	-	-	-
Households	6 964	16.3%	1 958	4.6%	1 504	3.5%	32 371	75.6%	42 797	78.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 657	15.8%	2 412	4.4%	1 641	3.0%	42 033	76.8%	54 744	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	785	100.0%	-	-	-	-	-	-	785	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	785	100.0%	-	-	-	-	-	-	785	100.0%

Contact Details

Municipal Manager	Moppo Mene	042 243 6403
Financial Manager	Mr Gerard Goliath	042 243 6405

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: IKWEZI (EC103)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	43 788	12 126	27.7%	10 573	24.1%	22 699	51.8%	3 418	41.7%	209.3%
Property rates	1 677	2 225	132.7%	1	.1%	2 226	132.8%	-	231.7%	(100.0%)
Property rates - penalties and collection charges	197	77	39.1%	99	50.1%	176	89.2%	70	(10.7%)	42.0%
Service charges - electricity revenue	9 220	1 675	18.2%	1 725	18.7%	3 399	36.9%	1 393	45.1%	23.8%
Service charges - water revenue	2 102	334	15.9%	336	16.0%	670	31.9%	310	30.9%	8.6%
Service charges - sanitation revenue	1 595	391	24.5%	390	24.5%	781	49.0%	377	31.0%	3.5%
Service charges - refuse revenue	1 352	342	25.3%	342	25.3%	683	50.5%	320	33.0%	6.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	69	62	89.9%	3	4.6%	65	94.5%	1	.5%	403.2%
Interest earned - external investments	46	30	65.6%	3	5.9%	33	71.5%	-	8.3%	(100.0%)
Interest earned - outstanding debtors	640	321	50.2%	355	55.4%	676	105.6%	249	25.9%	42.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	649	83	12.9%	9	1.4%	92	14.2%	-	-	(100.0%)
Transfers recognised - operational	24 524	6 575	26.8%	6 910	28.2%	13 486	55.0%	695	36.2%	893.6%
Other own revenue	1 717	11	.7%	400	23.3%	412	24.0%	4	.3%	9 345.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	44 262	9 467	21.4%	10 703	24.2%	20 170	45.6%	11 395	39.6%	(6.1%)
Employee related costs	21 082	4 831	22.9%	5 445	25.8%	10 276	48.7%	7 494	43.0%	(27.3%)
Remuneration of councillors	2 031	406	20.0%	427	21.0%	834	41.0%	704	51.3%	(39.3%)
Debt impairment	645	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 218	-	-	-	-	-	-	-	-	-
Finance charges	94	-	-	15	15.6%	15	15.6%	18	1.8%	(19.7%)
Bulk purchases	6 409	759	11.8%	731	11.4%	1 489	23.2%	1 103	29.4%	(33.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	2 644	721	27.3%	1 043	39.5%	1 764	66.7%	300	25.5%	247.8%
Transfers and grants	-	990	-	41	-	1 031	-	392	-	(89.6%)
Other expenditure	10 140	1 760	17.4%	3 002	29.6%	4 762	47.0%	1 384	41.1%	116.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(474)	2 659		(130)		2 529		(7 976)		
Transfers recognised - capital	7 285	-	-	-	-	-	-	3 094	33.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 811	2 659		(130)		2 529		(4 882)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	6 811	2 659		(130)		2 529		(4 882)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 811	2 659		(130)		2 529		(4 882)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 811	2 659		(130)		2 529		(4 882)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	8 213	1 546	18.8%	2 457	29.9%	4 003	48.7%	3 367	21.3%	(27.0%)
National Government	8 213	1 546	18.8%	2 150	26.2%	3 696	45.0%	3 367	34.4%	(36.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	8 213	1 546	18.8%	2 150	26.2%	3 696	45.0%	3 367	34.4%	(36.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	307	-	307	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	8 213	1 546	18.8%	2 457	29.9%	4 003	48.7%	3 367	21.3%	(27.0%)
Governance and Administration	83	-	-	307	370.6%	307	370.6%	1	-	31 473.9%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	83	-	-	5	5.4%	5	5.4%	1	-	364.2%
Corporate Services	-	-	-	302	-	302	-	-	-	(100.0%)
Community and Public Safety	929	-	-	-	-	-	-	2 850	-	(100.0%)
Community & Social Services	929	-	-	-	-	-	-	2 850	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 000	1 447	48.2%	1 319	44.0%	2 767	92.2%	430	29.0%	206.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	3 000	1 447	48.2%	1 319	44.0%	2 767	92.2%	430	43.0%	206.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 202	99	2.3%	831	19.8%	929	22.1%	85	2.5%	876.9%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	4 202	99	2.3%	831	19.8%	929	22.1%	85	2.5%	876.9%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	51 073	17 255	33.8%	10 665	20.9%	27 920	54.7%	16 241	55.5%	(34.3%)
Ratepayers and other	18 578	3 368	18.1%	4 261	22.9%	7 629	41.1%	6 031	58.2%	(29.3%)
Government - operating	23 596	10 342	43.8%	6 270	26.6%	16 612	70.4%	5 920	46.8%	5.9%
Government - capital	8 213	3 285	40.0%	-	-	3 285	40.0%	4 290	85.7%	(100.0%)
Interest	686	260	37.9%	134	19.5%	394	57.4%	1	.3%	19 891.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(42 399)	(16 071)	37.9%	(10 952)	25.8%	(27 022)	63.7%	(14 791)	67.6%	(26.0%)
Suppliers and employees	(42 306)	(14 484)	34.2%	(10 406)	24.6%	(24 891)	58.8%	(14 773)	68.1%	(29.6%)
Finance charges	(94)	-	-	-	-	-	-	(18)	8.2%	(100.0%)
Transfers and grants	-	(1 586)	-	(545)	-	(2 132)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	8 673	1 184	13.7%	(287)	(3.3%)	898	10.3%	1 450	26.2%	(119.8%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(8 213)	(1 462)	17.8%	(2 440)	29.7%	(3 903)	47.5%	(392)	15.3%	522.3%
Capital assets	(8 213)	(1 462)	17.8%	(2 440)	29.7%	(3 903)	47.5%	(392)	15.3%	522.3%
Net Cash from/(used) Investing Activities	(8 213)	(1 462)	17.8%	(2 440)	29.7%	(3 903)	47.5%	(392)	15.3%	522.3%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	460	(278)	(60.4%)	(2 727)	(592.6%)	(3 005)	(652.9%)	1 058	37.2%	(357.7%)
Cash/cash equivalents at the year begin:	41	1 101	2 679.6%	823	2 003.6%	1 101	2 679.6%	1 913	(.5%)	(57.0%)
Cash/cash equivalents at the year end:	501	823	164.2%	(1 904)	(379.8%)	(1 904)	(379.8%)	2 971	4.9%	(164.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	71	1.2%	66	1.1%	67	1.2%	5 604	96.5%	5 808	19.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	251	3.5%	263	3.7%	237	3.3%	6 393	89.5%	7 144	23.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9	.2%	5	.1%	5	.1%	4 607	99.6%	4 625	15.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	73	1.2%	67	1.1%	69	1.1%	6 119	96.7%	6 328	21.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	73	1.3%	67	1.2%	68	1.2%	5 509	96.4%	5 718	19.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	.2%	-	-	-	-	409	99.8%	410	1.4%	-	-	-	-
Total By Income Source	479	1.6%	467	1.6%	446	1.5%	28 641	95.4%	30 033	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	41	10.0%	54	13.3%	50	12.1%	265	64.6%	410	1.4%	-	-	-	-
Commercial	23	1.6%	35	2.5%	16	1.1%	1 349	94.8%	1 423	4.7%	-	-	-	-
Households	414	1.5%	377	1.3%	380	1.3%	27 027	95.8%	28 200	93.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	479	1.6%	467	1.6%	446	1.5%	28 641	95.4%	30 033	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	723	10.7%	-	-	702	10.4%	5 351	79.0%	6 777	41.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	464	12.1%	276	7.2%	1 534	39.9%	1 570	40.8%	3 844	23.3%
Auditor-General	650	11.1%	1 322	22.5%	186	3.2%	3 711	63.2%	5 869	35.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 837	11.1%	1 599	9.7%	2 423	14.7%	10 631	64.5%	16 490	100.0%

Contact Details

Municipal Manager	Mr Terra Nkila	049 836 0021
Financial Manager	Ms Delphine Sauls	049 836 0021

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MAKANA (EC104)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	382 010	128 648	33.7%	51 335	13.4%	179 983	47.1%	48 822	37.9%	5.1%
Property rates	45 925	14 824	32.3%	10 648	23.2%	25 472	55.5%	7 684	-	38.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	144 242	75 268	52.2%	17 020	11.8%	92 289	64.0%	23 701	-	(28.2%)
Service charges - water revenue	50 837	3 826	7.5%	16 327	32.1%	20 153	39.6%	6 229	-	162.1%
Service charges - sanitation revenue	24 217	7 407	30.6%	2 649	10.9%	10 056	41.5%	3 587	-	(26.2%)
Service charges - refuse revenue	10 908	961	8.8%	1 504	13.8%	2 465	22.6%	2 254	-	(33.3%)
Service charges - other	-	4	-	13	-	17	-	-	-	(100.0%)
Rental of facilities and equipment	4 323	106	2.4%	129	3.0%	235	5.4%	271	-	(52.2%)
Interest earned - external investments	100	1 194	1 194.4%	2 822	2 822.5%	4 017	4 016.9%	15	-	18 737.9%
Interest earned - outstanding debtors	9 500	(1)	-	-	-	(1)	-	2 882	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 041	20	1.9%	14	1.4%	34	3.3%	6	-	150.0%
Licences and permits	3 372	(394)	(11.7%)	179	5.3%	(215)	(6.4%)	747	-	(76.0%)
Agency services	-	-	-	(254)	-	(254)	-	577	-	(144.0%)
Transfers recognised - operational	78 153	25 384	32.5%	-	-	25 384	32.5%	450	-	(100.0%)
Other own revenue	9 391	49	.5%	282	3.0%	331	3.5%	419	.2%	(32.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	382 010	51 243	13.4%	46 803	12.3%	98 046	25.7%	80 560	42.6%	(41.9%)
Employee related costs	135 188	30 732	22.7%	25 705	19.0%	56 436	41.7%	35 160	-	(26.9%)
Remuneration of councillors	9 313	2 749	29.5%	1 398	15.0%	4 147	44.5%	4 347	-	(67.8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	27 081	1 876	6.9%	3 752	13.9%	5 627	20.8%	-	-	(100.0%)
Finance charges	-	8	-	989	-	997	-	2 205	-	(55.2%)
Bulk purchases	79 624	-	-	1 121	1.4%	1 121	1.4%	8 186	-	(86.3%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	6 341	9	.1%	693	10.9%	702	11.1%	-	-	(100.0%)
Transfers and grants	41 863	1 615	3.9%	3 499	8.4%	5 114	12.2%	-	-	(100.0%)
Other expenditure	82 601	14 254	17.3%	9 647	11.7%	23 901	28.9%	30 662	16.5%	(68.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(0)	77 405		4 532		81 937		(31 738)		
Transfers recognised - capital	65 296	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	65 296	77 405		4 532		81 937		(31 738)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	65 296	77 405		4 532		81 937		(31 738)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	65 296	77 405		4 532		81 937		(31 738)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	65 296	77 405		4 532		81 937		(31 738)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	63 679	1 188	1.9%	11 410	17.9%	12 599	19.8%	17 149	18.3%	(33.5%)
National Government	34 593	1 089	3.1%	6 230	18.0%	7 319	21.2%	8 172	24.4%	(23.8%)
Provincial Government	1 550	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	27 536	-	-	668	2.4%	668	2.4%	-	-	(100.0%)
Transfers recognised - capital	63 679	1 089	1.7%	6 898	10.8%	7 987	12.5%	8 172	19.6%	(15.6%)
Borrowing	-	-	-	4 394	-	4 394	-	7 117	26.3%	(38.3%)
Internally generated funds	-	99	-	119	-	218	-	1 860	9.6%	(93.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	63 679	1 188	1.9%	11 410	17.9%	12 599	19.8%	17 149	18.3%	(33.5%)
Governance and Administration	-	-	-	907	-	907	-	979	13.9%	(7.4%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	92	60.0%	(100.0%)
Corporate Services	-	-	-	907	-	907	-	887	11.9%	2.3%
Community and Public Safety	5 550	100	1.8%	-	-	100	1.8%	85	43.1%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	18	.4%	(100.0%)
Sport And Recreation	5 550	100	1.8%	-	-	100	1.8%	-	296.5%	-
Public Safety	-	-	-	-	-	-	-	67	7.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	0	-	(100.0%)
Economic and Environmental Services	17 466	77	.4%	2 804	16.1%	2 881	16.5%	2 769	10.2%	1.3%
Planning and Development	893	77	8.6%	119	13.3%	196	21.9%	2 110	12.6%	(94.4%)
Road Transport	16 573	-	-	2 685	16.2%	2 685	16.2%	659	6.2%	307.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	40 662	1 011	2.5%	7 699	18.9%	8 711	21.4%	13 316	21.4%	(42.2%)
Electricity	6 814	-	-	668	9.8%	668	9.8%	1 079	17.2%	(38.1%)
Water	13 300	989	7.4%	5 950	44.7%	6 939	52.2%	8 632	30.2%	(31.1%)
Waste Water Management	20 548	22	.1%	1 081	5.3%	1 104	5.4%	3 604	13.7%	(70.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	360 138	95 126	26.4%	46 334	12.9%	141 460	39.3%	70 996	47.9%	(34.7%)
Ratepayers and other	207 089	52 973	25.6%	43 511	21.0%	96 484	46.6%	58 293	41.4%	(25.4%)
Government - operating	78 153	29 024	37.1%	-	-	29 024	37.1%	-	34.5%	-
Government - capital	65 296	11 872	18.2%	-	-	11 872	18.2%	12 688	119.3%	(100.0%)
Interest	9 600	1 257	13.1%	2 822	29.4%	4 080	42.5%	15	.4%	18 740.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(293 206)	(33 489)	11.4%	(42 669)	14.6%	(76 158)	26.0%	(90 161)	50.1%	(52.7%)
Suppliers and employees	(335 069)	(31 865)	9.5%	(38 181)	11.4%	(70 046)	20.9%	(90 001)	50.2%	(57.6%)
Finance charges	-	(8)	-	(989)	-	(997)	-	-	-	(100.0%)
Transfers and grants	41 863	(1 615)	(3.9%)	(3 499)	(8.4%)	(5 114)	(12.2%)	(159)	26.9%	2 095.7%
Net Cash from/(used) Operating Activities	66 931	61 637	92.1%	3 665	5.5%	65 302	97.6%	(19 165)	40.0%	(119.1%)
Cash Flow from Investing Activities										
Receipts	728	-	-	(125)	(17.2%)	(125)	(17.2%)	11 555	-	(101.1%)
Proceeds on disposal of PPE	139	-	-	(116)	(83.2%)	(116)	(83.2%)	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	11 555	-	(100.0%)
Decrease (increase) in non-current investments	589	-	-	(10)	(1.6%)	(10)	(1.6%)	-	-	(100.0%)
Payments	4 412	(5 555)	(125.9%)	45 604	1 033.6%	40 050	907.7%	(16 018)	-	(384.7%)
Capital assets	4 412	(5 555)	(125.9%)	45 604	1 033.6%	40 050	907.7%	(16 018)	-	(384.7%)
Net Cash from/(used) Investing Activities	5 140	(5 555)	(108.1%)	45 479	884.9%	39 924	776.8%	(4 463)	-	(1 118.9%)
Cash Flow from Financing Activities										
Receipts	-	36	-	5	-	41	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	36	-	5	-	41	-	-	-	(100.0%)
Payments	4 412	-	-	-	-	-	-	(2 205)	-	(100.0%)
Repayment of borrowing	4 412	-	-	-	-	-	-	(2 205)	-	(100.0%)
Net Cash from/(used) Financing Activities	4 412	36	.8%	5	.1%	41	.9%	(2 205)	-	(100.2%)
Net Increase/(Decrease) in cash held	76 483	56 118	73.4%	49 150	64.3%	105 268	137.6%	(25 834)	19.4%	(290.3%)
Cash/cash equivalents at the year begin:	9 833	-	-	56 118	570.7%	-	-	154 346	-	(63.6%)
Cash/cash equivalents at the year end:	86 316	56 118	65.0%	105 268	122.0%	105 268	122.0%	128 512	136.7%	(18.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	8 686	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	34 928	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	46 695	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(13)	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	602	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	530	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	(1 876)	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	89 552	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	19 268	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	35 121	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	27 084	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	8 079	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	89 552	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager		
Financial Manager	Ms Busi Khumalo (acting)	046 603 6209

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NDLAMBE (EC105)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	294 544	85 183	28.9%	75 968	25.8%	161 151	54.7%	80 572	42.7%	(5.7%)
Property rates	75 468	25 030	33.2%	21 119	28.0%	46 149	61.2%	13 120	1 667.9%	61.0%
Property rates - penalties and collection charges	5 230	1 308	25.0%	1 441	27.5%	2 749	52.6%	6 666	9.7%	(78.4%)
Service charges - electricity revenue	54 122	13 050	24.1%	13 436	24.8%	26 486	48.9%	1 074	-	1 150.9%
Service charges - water revenue	41 070	7 658	18.6%	8 178	19.9%	15 836	38.6%	-	25.1%	(100.0%)
Service charges - sanitation revenue	14 062	4 499	32.0%	2 790	19.8%	7 289	51.8%	139	-	1 907.2%
Service charges - refuse revenue	14 572	4 653	31.9%	3 151	21.6%	7 804	53.6%	-	-	(100.0%)
Service charges - other	-	541	-	257	-	798	-	1 251	364.6%	(79.4%)
Rental of facilities and equipment	1 167	195	16.7%	186	15.9%	381	32.7%	84	21.0%	122.5%
Interest earned - external investments	565	4	.8%	673	119.1%	677	119.8%	109	27.6%	516.8%
Interest earned - outstanding debtors	2 914	770	26.4%	799	27.4%	1 569	53.9%	751	-	6.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	680	105	15.4%	103	15.1%	208	30.5%	92	1 485.2%	12.0%
Licences and permits	1 661	776	46.7%	505	30.4%	1 280	77.1%	453	61.5%	11.4%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	68 869	4 250	6.2%	21 052	30.6%	25 302	36.7%	2 545	108.1%	727.1%
Other own revenue	13 652	22 340	163.6%	2 272	16.6%	24 612	180.3%	54 280	36.7%	(95.8%)
Gains on disposal of PPE	512	3	.7%	7	1.4%	11	2.1%	8	1.4%	(9.6%)
Operating Expenditure	235 004	80 757	34.4%	97 531	41.5%	178 288	75.9%	85 983	53.0%	13.4%
Employee related costs	91 204	20 511	22.5%	25 831	28.3%	46 342	50.8%	24 075	53.0%	7.3%
Remuneration of councillors	5 377	892	16.6%	1 193	22.2%	2 085	38.8%	415	29.0%	187.5%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 342	-	-	-	-	-	-	-	-	-
Finance charges	2 201	-	-	300	13.6%	300	13.6%	-	-	(100.0%)
Bulk purchases	12 095	6 386	52.8%	5 279	43.6%	11 664	96.4%	2 258	-	133.7%
Other Materials	10 574	613	5.8%	1 077	10.2%	1 690	16.0%	260	5.5%	315.0%
Contracted services	11 505	899	7.8%	5 821	50.6%	6 720	58.4%	108	5.7%	5 288.6%
Transfers and grants	-	7 357	-	11 882	-	19 239	-	5 015	42.6%	136.9%
Other expenditure	100 518	44 098	43.9%	46 148	45.9%	90 247	89.8%	53 852	64.3%	(14.3%)
Loss on disposal of PPE	188	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	59 540	4 426		(21 563)		(17 136)		(5 410)		
Transfers recognised - capital	25 920	2 253	8.7%	10 318	39.8%	12 571	48.5%	6 590	32.0%	56.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	85 460	6 680		(11 245)		(4 565)		1 180		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	85 460	6 680		(11 245)		(4 565)		1 180		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	85 460	6 680		(11 245)		(4 565)		1 180		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	85 460	6 680		(11 245)		(4 565)		1 180		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	31 192	6 383	20.5%	10 191	32.7%	16 574	53.1%	11 129	46.7%	(8.4%)
National Government	25 192	4 027	16.0%	9 373	37.2%	13 400	53.2%	516	8.2%	1 715.2%
Provincial Government	1 000	-	-	340	34.0%	340	34.0%	7 529	49.1%	(95.5%)
District Municipality	-	131	-	42	-	173	-	-	-	(100.0%)
Other transfers and grants	-	-	-	436	-	436	-	-	-	(100.0%)
Transfers recognised - capital	26 192	4 158	15.9%	10 191	38.9%	14 349	54.8%	8 046	34.2%	26.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 000	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	2 225	-	-	-	2 225	-	3 083	281.9%	(100.0%)
Capital Expenditure Standard Classification	31 192	6 383	20.5%	10 191	32.7%	16 574	53.1%	11 129	46.7%	(8.4%)
Governance and Administration	1 329	273	20.5%	276	20.7%	548	41.3%	535	914.4%	(48.5%)
Executive & Council	405	11	2.6%	-	-	11	2.6%	-	-	-
Budget & Treasury Office	674	262	38.9%	57	8.4%	319	47.3%	518	1 185.8%	(89.0%)
Corporate Services	250	-	-	219	87.5%	219	87.5%	17	159.3%	1 179.6%
Community and Public Safety	4 473	2 859	63.9%	2 354	52.6%	5 213	116.6%	167	7.2%	1 309.1%
Community & Social Services	4 213	1 568	37.2%	137	3.2%	1 705	40.5%	157	5.6%	(12.9%)
Sport And Recreation	-	1 270	-	2 178	-	3 448	-	-	-	(100.0%)
Public Safety	240	13	5.5%	40	16.6%	53	22.1%	-	-	(100.0%)
Housing	-	7	-	-	-	7	-	9	-	(100.0%)
Health	20	-	-	-	-	-	-	1	-	(100.0%)
Economic and Environmental Services	1 370	362	26.4%	340	24.8%	702	51.2%	3 020	170.2%	(88.8%)
Planning and Development	334	-	-	-	-	-	-	-	156.5%	-
Road Transport	1 031	362	35.1%	340	33.0%	702	68.1%	3 020	170.3%	(88.8%)
Environmental Protection	5	-	-	-	-	-	-	-	-	-
Trading Services	24 020	2 888	12.0%	7 222	30.1%	10 110	42.1%	7 406	32.4%	(2.5%)
Electricity	550	-	-	-	-	-	-	3 141	69.8%	(100.0%)
Water	21 000	2 888	13.8%	6 245	29.7%	9 133	43.5%	374	-	1 569.8%
Waste Water Management	1 095	-	-	977	89.2%	977	89.2%	3 891	25.4%	(74.9%)
Waste Management	1 375	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	173 749	108 467	62.4%	126 034	72.5%	234 502	135.0%	103 263	79.0%	22.1%
Ratepayers and other	75 468	102 313	135.6%	93 519	123.9%	195 832	259.5%	93 263	86.0%	.3%
Government - operating	68 882	3 924	5.7%	20 726	30.1%	24 650	35.8%	2 545	42.4%	714.3%
Government - capital	25 920	1 456	5.6%	10 318	39.8%	11 774	45.4%	6 590	-	56.6%
Interest	3 479	774	22.3%	1 472	42.3%	2 246	64.6%	864	47.3%	70.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(100 839)	(93 227)	92.5%	(113 432)	112.5%	(206 659)	204.9%	(81 635)	119.4%	38.9%
Suppliers and employees	(91 203)	(82 348)	90.3%	(101 550)	111.3%	(183 898)	201.6%	(71 266)	108.3%	42.5%
Finance charges	(2 201)	(895)	40.7%	-	-	(895)	40.7%	(497)	43.5%	(100.0%)
Transfers and grants	(7 435)	(9 984)	134.3%	(11 882)	159.8%	(21 866)	294.1%	(9 873)	2 185.9%	20.3%
Net Cash from/(used) Operating Activities	72 910	15 240	20.9%	12 603	17.3%	27 843	38.2%	21 628	25.0%	(41.7%)
Cash Flow from Investing Activities										
Receipts	512	3	.7%	-	-	3	.7%	24	(.9%)	(100.0%)
Proceeds on disposal of PPE	512	3	.7%	-	-	3	.7%	24	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(40 833)	(6 383)	15.6%	(10 191)	25.0%	(16 574)	40.6%	(11 129)	136.7%	(8.4%)
Capital assets	(40 833)	(6 383)	15.6%	(10 191)	25.0%	(16 574)	40.6%	(11 129)	136.7%	(8.4%)
Net Cash from/(used) Investing Activities	(40 321)	(6 379)	15.8%	(10 191)	25.3%	(16 570)	41.1%	(11 105)	93.4%	(8.2%)
Cash Flow from Financing Activities										
Receipts	-	18	-	12	-	30	-	(12)	(119.3%)	(194.1%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	18	-	12	-	30	-	(12)	(119.3%)	(194.1%)
Payments	-	(2 724)	-	(455)	-	(3 179)	-	(435)	15.2%	4.7%
Repayment of borrowing	-	(2 724)	-	(455)	-	(3 179)	-	(435)	15.2%	4.7%
Net Cash from/(used) Financing Activities	-	(2 706)	-	(443)	-	(3 149)	-	(447)	16.0%	(.8%)
Net Increase/(Decrease) in cash held	32 589	6 155	18.9%	1 968	6.0%	8 123	24.9%	10 076	13.1%	(80.5%)
Cash/cash equivalents at the year begin:	-	(10 401)	-	(4 246)	-	(10 401)	-	(2 485)	(300.9%)	70.9%
Cash/cash equivalents at the year end:	32 589	(4 246)	(13.0%)	(2 278)	(7.0%)	(2 278)	(7.0%)	7 591	7.6%	(130.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	972	5.1%	1 574	8.2%	1 088	5.7%	15 538	81.0%	19 172	19.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 107	56.6%	1 313	23.9%	492	9.0%	574	10.5%	5 487	5.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 925	18.9%	2 246	10.8%	1 425	6.9%	13 182	63.4%	20 778	21.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	770	7.7%	683	6.9%	413	4.1%	8 092	81.3%	9 957	10.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	897	9.2%	581	6.0%	340	3.5%	7 912	81.3%	9 730	9.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	9 728	100.0%	9 728	9.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 423)	(10.3%)	308	1.3%	243	1.0%	25 325	108.0%	23 453	23.9%	-	-	-	-
Total By Income Source	7 248	7.4%	6 706	6.8%	4 000	4.1%	80 350	81.7%	98 304	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	317	10.0%	461	14.5%	115	3.6%	2 296	72.0%	3 189	3.2%	-	-	-	-
Commercial	1 002	45.9%	282	12.9%	133	6.1%	765	35.1%	2 182	2.2%	-	-	-	-
Households	5 928	6.4%	5 963	6.4%	3 753	4.0%	77 289	83.2%	92 933	94.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 248	7.4%	6 706	6.8%	4 000	4.1%	80 350	81.7%	98 304	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 535	100.0%	-	-	-	-	-	-	3 535	15.2%
Bulk Water	886	100.0%	-	-	-	-	-	-	886	3.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 244	100.0%	-	-	-	-	-	-	5 244	22.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13 588	100.0%	-	-	-	-	-	-	13 588	58.4%
Total	23 253	100.0%	-	-	-	-	-	-	23 253	100.0%

Contact Details

Municipal Manager	R Dumezweni	046 624 1140
Financial Manager	Howard Dredge	046 624 1140

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SUNDAYS RIVER VALLEY (EC106)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	109 008	22 091	20.3%	-	-	22 091	20.3%	30 172	-	(100.0%)
Property rates	14 623	10 412	71.2%	-	-	10 412	71.2%	2 752	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	6	-	(100.0%)
Service charges - electricity revenue	10 501	3 822	36.4%	-	-	3 822	36.4%	2 716	-	(100.0%)
Service charges - water revenue	7 806	3 790	48.5%	-	-	3 790	48.5%	5 039	-	(100.0%)
Service charges - sanitation revenue	2 484	931	37.5%	-	-	931	37.5%	910	-	(100.0%)
Service charges - refuse revenue	4 573	1 452	31.8%	-	-	1 452	31.8%	1 756	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	386	-	(100.0%)
Rental of facilities and equipment	134	23	17.4%	-	-	23	17.4%	31	-	(100.0%)
Interest earned - external investments	213	1 382	648.4%	-	-	1 382	648.4%	1 338	-	(100.0%)
Interest earned - outstanding debtors	1 706	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 805	88	3.1%	-	-	88	3.1%	112	-	(100.0%)
Licences and permits	1 284	1	.1%	-	-	1	.1%	1	-	(100.0%)
Agency services	1 343	117	8.7%	-	-	117	8.7%	-	-	-
Transfers recognised - operational	54 456	-	-	-	-	-	-	14 014	-	(100.0%)
Other own revenue	7 081	73	1.0%	-	-	73	1.0%	1 111	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	145 492	14 723	10.1%	-	-	14 723	10.1%	21 097	-	(100.0%)
Employee related costs	48 164	5 549	11.5%	-	-	5 549	11.5%	10 221	-	(100.0%)
Remuneration of councillors	5 231	846	16.2%	-	-	846	16.2%	1 211	-	(100.0%)
Debt impairment	10 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	17 500	-	-	-	-	-	-	-	-	-
Finance charges	1 038	44	4.2%	-	-	44	4.2%	47	-	(100.0%)
Bulk purchases	14 178	3 669	25.9%	-	-	3 669	25.9%	2 650	-	(100.0%)
Other Materials	-	199	-	-	-	199	-	787	-	(100.0%)
Contracted services	2 684	471	17.5%	-	-	471	17.5%	687	-	(100.0%)
Transfers and grants	7 244	1 394	19.2%	-	-	1 394	19.2%	2 153	-	(100.0%)
Other expenditure	39 452	2 551	6.5%	-	-	2 551	6.5%	3 341	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 483)	7 368		-		7 368		9 075		
Transfers recognised - capital	25 147	538	2.1%	-	-	538	2.1%	1 199	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(11 336)	7 906		-		7 906		10 274		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(11 336)	7 906		-		7 906		10 274		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(11 336)	7 906		-		7 906		10 274		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(11 336)	7 906		-		7 906		10 274		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	26 975	2 636	9.8%	-	-	2 636	9.8%	2 762	-	(100.0%)
National Government	24 653	2 614	10.6%	-	-	2 614	10.6%	2 629	-	(100.0%)
Provincial Government	1 000	-	-	-	-	-	-	-	-	-
District Municipality	32	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 685	2 614	10.2%	-	-	2 614	10.2%	2 629	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 290	22	1.7%	-	-	22	1.7%	134	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	26 975	2 636	9.8%	-	-	2 636	9.8%	2 762	-	(100.0%)
Governance and Administration	2 440	22	.9%	-	-	22	.9%	83	-	(100.0%)
Executive & Council	320	-	-	-	-	-	-	58	-	(100.0%)
Budget & Treasury Office	1 450	22	1.5%	-	-	22	1.5%	25	-	(100.0%)
Corporate Services	670	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 082	178	3.5%	-	-	178	3.5%	576	-	(100.0%)
Community & Social Services	1 432	-	-	-	-	-	-	27	-	(100.0%)
Sport And Recreation	3 500	178	5.1%	-	-	178	5.1%	550	-	(100.0%)
Public Safety	150	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 000	-	-	-	-	-	-	693	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	14 000	-	-	-	-	-	-	693	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 828	2 436	50.4%	-	-	2 436	50.4%	1 410	-	(100.0%)
Electricity	1 760	-	-	-	-	-	-	20	-	(100.0%)
Water	1 000	-	-	-	-	-	-	-	-	-
Waste Water Management	2 068	2 436	117.8%	-	-	2 436	117.8%	1 389	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	625	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	118 802	56 140	47.3%	-	-	56 140	47.3%	47 659	69.7%	(100.0%)
Ratepayers and other	39 986	24 103	60.3%	-	-	24 103	60.3%	9 831	35.5%	(100.0%)
Government - operating	54 456	21 753	39.9%	-	-	21 753	39.9%	12 784	80.0%	(100.0%)
Government - capital	24 147	8 902	36.9%	-	-	8 902	36.9%	23 705	122.3%	(100.0%)
Interest	213	1 382	648.4%	-	-	1 382	648.4%	1 338	132.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(128 530)	(52 347)	40.7%	-	-	(52 347)	40.7%	(43 458)	67.5%	(100.0%)
Suppliers and employees	(120 248)	(50 910)	42.3%	-	-	(50 910)	42.3%	(41 227)	58.6%	(100.0%)
Finance charges	(1 038)	(44)	4.2%	-	-	(44)	4.2%	(47)	9.0%	(100.0%)
Transfers and grants	(7 244)	(1 394)	19.2%	-	-	(1 394)	19.2%	(2 185)	235.0%	(100.0%)
Net Cash from/(used) Operating Activities	(9 728)	3 793	(39.0%)	-	-	3 793	(39.0%)	4 200	92.6%	(100.0%)
Cash Flow from Investing Activities										
Receipts	3	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	3	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(25 525)	(2 636)	10.3%	-	-	(2 636)	10.3%	(2 010)	-	(100.0%)
Capital assets	(25 525)	(2 636)	10.3%	-	-	(2 636)	10.3%	(2 010)	-	(100.0%)
Net Cash from/(used) Investing Activities	(25 521)	(2 636)	10.3%	-	-	(2 636)	10.3%	(2 010)	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(858)	(600)	69.9%	-	-	(600)	69.9%	-	-	-
Repayment of borrowing	(858)	(600)	69.9%	-	-	(600)	69.9%	-	-	-
Net Cash from/(used) Financing Activities	(858)	(600)	69.9%	-	-	(600)	69.9%	-	-	-
Net Increase/(Decrease) in cash held	(36 108)	557	(1.5%)	-	-	557	(1.5%)	2 190	32.0%	(100.0%)
Cash/cash equivalents at the year begin:	(38 472)	874	(2.3%)	-	-	874	(2.3%)	2 267	-	(100.0%)
Cash/cash equivalents at the year end:	(74 580)	1 431	(1.9%)	-	-	1 431	(1.9%)	4 457	35.3%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr L M R Ngoqo	042 230 7701
Financial Manager	Mr M Dyushu	042 230 7706

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BAVIAANS (EC107)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	52 445	19 603	37.4%	13 012	24.8%	32 615	62.2%	14 051	62.0%	(7.4%)
Property rates	4 377	4 363	99.7%	36	.8%	4 399	100.5%	546	91.9%	(93.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 091	2 776	25.0%	2 329	21.0%	5 105	46.0%	2 561	47.4%	(9.0%)
Service charges - water revenue	3 884	803	20.7%	927	23.9%	1 730	44.5%	924	47.7%	.4%
Service charges - sanitation revenue	2 257	495	21.9%	664	29.4%	1 159	51.4%	503	45.5%	32.1%
Service charges - refuse revenue	2 768	614	22.2%	747	27.0%	1 361	49.2%	596	48.6%	25.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	43	70	164.3%	62	146.3%	132	310.6%	12	16.7%	411.8%
Interest earned - external investments	88	10	11.6%	21	23.5%	31	35.1%	7	34.8%	212.5%
Interest earned - outstanding debtors	372	108	29.0%	133	35.7%	241	64.7%	77	113.4%	72.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	10	1	5.0%	1	11.0%	2	16.0%	2	36.3%	(45.0%)
Licences and permits	644	104	16.2%	69	10.8%	174	27.0%	191	292.5%	(63.8%)
Agency services	782	221	28.3%	(4)	(.5%)	217	27.8%	836	53.9%	(100.5%)
Transfers recognised - operational	25 820	9 772	37.8%	7 802	30.2%	17 574	68.1%	7 617	77.7%	2.4%
Other own revenue	310	197	63.7%	192	61.9%	389	125.7%	82	3.8%	132.8%
Gains on disposal of PPE	-	67	-	33	-	100	-	96	-	(65.6%)
Operating Expenditure	71 694	13 952	19.5%	13 402	18.7%	27 354	38.2%	14 173	45.9%	(5.4%)
Employee related costs	22 200	5 079	22.9%	6 190	27.9%	11 269	50.8%	5 780	53.7%	7.1%
Remuneration of councillors	1 755	418	23.8%	416	23.7%	833	47.5%	266	31.5%	56.1%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 600	-	-	-	-	-	-	-	-	-
Finance charges	1 129	224	19.8%	193	17.1%	416	36.9%	297	306.6%	(35.2%)
Bulk purchases	10 153	2 981	29.4%	2 005	19.7%	4 986	49.1%	2 422	55.7%	(17.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	5 285	2 195	41.5%	1 536	29.1%	3 731	70.6%	2 014	50.2%	(23.7%)
Other expenditure	15 572	3 055	19.6%	3 063	19.7%	6 118	39.3%	3 393	50.8%	(9.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 250)	5 651		(390)		5 261		(122)		
Transfers recognised - capital	42 540	-	-	-	-	-	-	14 107	35.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 290	5 651		(390)		5 261		13 984		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	23 290	5 651		(390)		5 261		13 984		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 290	5 651		(390)		5 261		13 984		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 290	5 651		(390)		5 261		13 984		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	40 686	3 889	9.6%	5 138	12.6%	9 027	22.2%	9 110	36.5%	(43.6%)
National Government	26 581	3 769	14.2%	5 131	19.3%	8 901	33.5%	9 105	71.5%	(43.6%)
Provincial Government	12 236	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 817	3 769	9.7%	5 131	13.2%	8 901	22.9%	9 105	36.6%	(43.6%)
Borrowing	1 720	-	-	-	-	-	-	-	-	-
Internally generated funds	148	119	80.5%	7	5.0%	127	85.5%	6	4.1%	28.6%
Public contributions and donations	-	-	-	-	-	-	-	(1)	-	(100.0%)
Capital Expenditure Standard Classification	40 686	3 889	9.6%	5 138	12.6%	9 027	22.2%	9 110	36.5%	(43.6%)
Governance and Administration	1 731	2	.1%	7	.4%	9	.5%	1	10.5%	605.2%
Executive & Council	1 720	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	11	2	17.8%	7	69.9%	9	87.7%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	1	-	(100.0%)
Community and Public Safety	11 140	26	.2%	77	.7%	104	.9%	-	-	(100.0%)
Community & Social Services	433	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 302	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	9 405	26	.3%	77	.8%	104	1.1%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 820	1 540	54.6%	680	24.1%	2 221	78.7%	440	21.5%	54.5%
Planning and Development	-	-	-	-	-	-	-	(19)	-	(100.0%)
Road Transport	2 820	1 540	54.6%	680	24.1%	2 221	78.7%	459	21.5%	48.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	24 995	2 321	9.3%	4 373	17.5%	6 694	26.8%	8 668	39.4%	(49.5%)
Electricity	1 190	118	9.9%	80	6.7%	197	16.6%	4	5.2%	2 089.2%
Water	20 375	2 203	10.8%	4 294	21.1%	6 497	31.9%	8 228	38.3%	(47.8%)
Waste Water Management	974	-	-	-	-	-	-	437	2 183.0%	(100.0%)
Waste Management	2 456	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	94 890	22 006	23.2%	29 849	31.5%	51 855	54.6%	24 472	90.5%	22.0%
Ratepayers and other	26 071	8 836	33.9%	10 170	39.0%	19 006	72.9%	6 563	43.7%	55.0%
Government - operating	25 819	9 216	35.7%	5 744	22.2%	14 960	57.9%	7 015	75.1%	(18.1%)
Government - capital	42 540	3 944	9.3%	13 915	32.7%	17 859	42.0%	10 887	-	27.8%
Interest	461	10	2.1%	21	4.5%	30	6.5%	7	35.8%	209.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(54 091)	(16 264)	30.1%	(16 154)	29.9%	(32 418)	59.9%	(13 761)	54.0%	17.4%
Suppliers and employees	(52 962)	(16 158)	30.5%	(16 093)	30.4%	(32 250)	60.9%	(13 755)	54.0%	17.0%
Finance charges	(1 130)	(107)	9.4%	(61)	5.4%	(168)	14.8%	(6)	-	916.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	40 799	5 742	14.1%	13 695	33.6%	19 437	47.6%	10 710	(5 360.2%)	27.9%
Cash Flow from Investing Activities										
Receipts	-	-	-	(6 588)	-	(6 588)	-	(1 461)	(7.3%)	350.8%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	(6 588)	-	(6 588)	-	(1 461)	-	350.8%
Payments	(40 687)	(2 683)	6.6%	(5 900)	14.5%	(8 583)	21.1%	(6 597)	34.5%	(10.6%)
Capital assets	(40 687)	(2 683)	6.6%	(5 900)	14.5%	(8 583)	21.1%	(6 597)	34.5%	(10.6%)
Net Cash from/(used) Investing Activities	(40 687)	(2 683)	6.6%	(12 487)	30.7%	(15 171)	37.3%	(8 058)	(653.1%)	55.0%
Cash Flow from Financing Activities										
Receipts	1 720	124	7.2%	1	.1%	125	7.3%	2	-	(54.0%)
Short term loans	-	82	-	-	-	82	-	-	-	-
Borrowing long term/refinancing	1 720	40	2.3%	-	-	40	2.3%	-	-	-
Increase (decrease) in consumer deposits	-	2	-	1	-	3	-	2	-	(54.0%)
Payments	(1 200)	(3 492)	291.0%	-	-	(3 492)	291.0%	(308)	75.4%	(100.0%)
Repayment of borrowing	(1 200)	(3 492)	291.0%	-	-	(3 492)	291.0%	(308)	75.4%	(100.0%)
Net Cash from/(used) Financing Activities	520	(3 367)	(647.6%)	1	.2%	(3 366)	(647.4%)	(306)	75.3%	(100.3%)
Net Increase/(Decrease) in cash held	632	(309)	(48.8%)	1 209	191.2%	900	142.4%	2 345	164.1%	(48.5%)
Cash/cash equivalents at the year begin:	299	461	154.0%	152	50.9%	461	154.0%	146	62.6%	4.3%
Cash/cash equivalents at the year end:	932	152	16.4%	1 361	146.1%	1 361	146.1%	2 492	134.9%	(45.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	277	17.6%	86	5.4%	69	4.4%	1 145	72.6%	1 576	25.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	160	58.9%	9	3.3%	8	3.0%	94	34.8%	272	4.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14	.7%	28	1.5%	26	1.4%	1 787	96.4%	1 854	29.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	114	14.4%	31	3.9%	30	3.8%	617	77.8%	792	12.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	133	16.7%	31	3.9%	31	3.8%	604	75.6%	800	12.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	11	1.1%	3	.3%	4	.4%	965	98.1%	983	15.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Other	(77)	(2 179.5%)	4	103.3%	1	21.1%	77	2 155.0%	4	.1%	-	-	-	-
Total By Income Source	631	10.0%	192	3.1%	169	2.7%	5 288	84.2%	6 280	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	114	78.7%	6	3.9%	4	2.6%	21	14.8%	145	2.3%	-	-	-	-
Commercial	(5)	(.9%)	5	.9%	4	.8%	482	99.2%	486	7.7%	-	-	-	-
Households	521	9.2%	182	3.2%	161	2.9%	4 784	84.7%	5 649	89.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	631	10.0%	192	3.1%	169	2.7%	5 288	84.2%	6 280	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	757	100.0%	-	-	-	-	-	-	757	6.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	0	100.0%	0	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	124	2.9%	283	6.6%	69	1.6%	3 780	88.8%	4 255	35.8%
Auditor-General	-	-	200	2.9%	239	3.5%	6 441	93.6%	6 881	57.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	880	7.4%	483	4.1%	308	2.6%	10 222	85.9%	11 893	100.0%

Contact Details

Municipal Manager	J Z A Vumazonke	044 923 1004
Financial Manager	Mrs Heleen Nagel	044 923 1004

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOUGA (EC108)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	619 064	179 526	29.0%	136 020	22.0%	315 545	51.0%	108 437	54.6%	25.4%
Property rates	141 166	66 786	47.3%	20 923	14.8%	87 709	62.1%	(197)	103.0%	(10 736.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	543	-	(100.0%)
Service charges - electricity revenue	217 206	42 780	19.7%	46 714	21.5%	89 494	41.2%	44 983	44.4%	3.8%
Service charges - water revenue	57 153	12 056	21.1%	13 042	22.8%	25 098	43.9%	11 185	44.0%	16.6%
Service charges - sanitation revenue	33 006	10 561	32.0%	9 712	29.4%	20 273	61.4%	8 165	50.7%	19.0%
Service charges - refuse revenue	34 630	8 217	23.7%	8 126	23.5%	16 343	47.2%	7 292	46.5%	11.4%
Service charges - other	13 602	-	-	262	1.9%	262	1.9%	-	-	(100.0%)
Rental of facilities and equipment	781	633	81.1%	96	12.3%	729	93.4%	99	78.2%	(3.5%)
Interest earned - external investments	886	370	41.7%	426	48.0%	795	89.7%	549	81.8%	(22.5%)
Interest earned - outstanding debtors	4 815	610	12.7%	1 116	23.2%	1 726	35.9%	847	40.6%	31.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	8 094	535	6.6%	334	4.1%	870	10.7%	37	9.2%	801.5%
Licences and permits	7 249	1 719	23.7%	939	12.9%	2 658	36.7%	1 720	43.3%	(45.4%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	87 847	26 955	30.7%	27 555	31.4%	54 510	62.1%	25 166	37.7%	9.5%
Other own revenue	12 630	8 303	65.7%	6 776	53.7%	15 079	119.4%	8 047	24.7%	(15.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	696 535	110 427	15.9%	143 942	20.7%	254 369	36.5%	123 424	37.7%	16.6%
Employee related costs	202 775	47 467	23.4%	57 885	28.5%	105 352	52.0%	54 489	51.4%	6.2%
Remuneration of councillors	10 911	2 287	21.0%	2 273	20.8%	4 561	41.8%	2 050	38.5%	10.9%
Debt impairment	49 683	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	80 358	-	-	-	-	-	-	-	-	-
Finance charges	18 333	477	2.6%	1 202	6.6%	1 678	9.2%	943	13.8%	27.4%
Bulk purchases	190 711	38 465	20.2%	51 714	27.1%	90 179	47.3%	38 994	43.2%	32.6%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	11 260	1 320	11.7%	2 152	19.1%	3 472	30.8%	78	8.1%	2 672.6%
Transfers and grants	-	7 466	-	7 865	-	15 331	-	6 526	-	20.5%
Other expenditure	132 503	12 945	9.8%	20 852	15.7%	33 797	25.5%	20 345	37.4%	2.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(77 471)	69 099		(7 923)		61 176		(14 988)		
Transfers recognised - capital	-	-	-	(193)	-	(193)	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(77 471)	69 099		(8 115)		60 983		(14 988)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(77 471)	69 099		(8 115)		60 983		(14 988)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(77 471)	69 099		(8 115)		60 983		(14 988)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(77 471)	69 099		(8 115)		60 983		(14 988)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	36 231	12 823	35.4%	7 027	19.4%	19 850	54.8%	798	1.2%	780.6%
National Government	33 340	12 823	38.5%	7 027	21.1%	19 850	59.5%	798	3.2%	780.6%
Provincial Government	1 800	-	-	-	-	-	-	-	-	-
District Municipality	1 091	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 231	12 823	35.4%	7 027	19.4%	19 850	54.8%	798	3.2%	780.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	36 231	12 823	35.4%	7 027	19.4%	19 850	54.8%	798	1.2%	780.6%
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 051	3 981	65.8%	2 595	42.9%	6 576	108.7%	-	-	(100.0%)
Community & Social Services	1 800	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 251	3 981	93.6%	2 595	61.1%	6 576	154.7%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 508	-	-	-	-	-	-	-	-	-
Planning and Development	1 417	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	1 091	-	-	-	-	-	-	-	-	-
Trading Services	27 672	8 841	32.0%	4 432	16.0%	13 273	48.0%	798	2.4%	455.4%
Electricity	5 000	511	10.2%	894	17.9%	1 405	28.1%	-	.7%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	22 672	8 330	36.7%	3 538	15.6%	11 869	52.3%	798	8.4%	343.4%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	602 721	221 488	36.7%	220 380	36.6%	441 869	73.3%	156 305	52.5%	41.0%
Ratepayers and other	473 393	188 814	39.9%	186 193	39.3%	375 008	79.2%	116 690	55.8%	59.6%
Government - operating	87 847	29 224	33.3%	25 414	28.9%	54 638	62.2%	27 227	40.6%	(6.7%)
Government - capital	33 340	3 450	10.3%	8 773	26.3%	12 223	36.7%	12 309	39.6%	(28.7%)
Interest	8 141	-	-	-	-	-	-	79	1.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(566 494)	(190 685)	33.7%	(217 079)	38.3%	(407 764)	72.0%	(132 886)	48.9%	63.4%
Suppliers and employees	(548 161)	(190 382)	34.7%	(216 804)	39.6%	(407 186)	74.3%	(128 707)	48.7%	68.4%
Finance charges	(18 333)	(303)	1.7%	(276)	1.5%	(579)	3.2%	(4 179)	61.0%	(93.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36 227	30 803	85.0%	3 301	9.1%	34 104	94.1%	23 419	108.8%	(85.9%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(36 231)	(12 823)	35.4%	(7 027)	19.4%	(19 850)	54.8%	(798)	3.0%	780.6%
Capital assets	(36 231)	(12 823)	35.4%	(7 027)	19.4%	(19 850)	54.8%	(798)	3.0%	780.6%
Net Cash from/(used) Investing Activities	(36 231)	(12 823)	35.4%	(7 027)	19.4%	(19 850)	54.8%	(798)	3.0%	780.6%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	239	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	239	-	(100.0%)
Payments	-	(3 864)	-	(3 990)	-	(7 854)	-	(3 621)	-	10.2%
Repayment of borrowing	-	(3 864)	-	(3 990)	-	(7 854)	-	(3 621)	-	10.2%
Net Cash from/(used) Financing Activities	-	(3 864)	-	(3 990)	-	(7 854)	-	(3 382)	-	18.0%
Net Increase/(Decrease) in cash held	(4)	14 116	(315 449.7%)	(7 716)	172 424.5%	6 400	(143 025.2%)	19 238	############	(140.1%)
Cash/cash equivalents at the year begin:	-	-	-	14 116	-	-	-	10 297	-	37.1%
Cash/cash equivalents at the year end:	(4)	14 116	(315 449.7%)	6 400	(143 025.2%)	6 400	(143 025.2%)	29 535	-	(78.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 578	20.3%	925	4.1%	662	2.9%	16 407	72.7%	22 571	18.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 929	57.2%	947	3.9%	615	2.5%	8 866	36.4%	24 357	20.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 008	16.4%	737	2.0%	674	1.8%	29 267	79.8%	36 686	30.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 264	27.9%	528	4.5%	365	3.1%	7 557	64.5%	11 714	9.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 274	17.3%	469	3.6%	386	2.9%	9 988	76.1%	13 118	10.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Interest on Arrear Debtor Accounts	48	.4%	55	.5%	60	.5%	11 821	98.6%	11 983	10.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9 106)	3 755.2%	395	(162.7%)	273	(112.5%)	8 196	(3 380.0%)	(243)	(.2%)	-	-	-	-
Total By Income Source	20 994	17.5%	4 055	3.4%	3 033	2.5%	92 105	76.6%	120 187	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	500	18.7%	165	6.2%	103	3.8%	1 904	71.3%	2 671	2.2%	-	-	-	-
Commercial	(36)	(1.8%)	24	1.2%	21	1.1%	1 992	99.5%	2 002	1.7%	-	-	-	-
Households	20 478	17.8%	3 835	3.3%	2 892	2.5%	87 795	76.3%	115 001	95.7%	-	-	-	-
Other	51	10.0%	31	6.0%	17	3.4%	414	80.6%	513	.4%	-	-	-	-
Total By Customer Group	20 994	17.5%	4 055	3.4%	3 033	2.5%	92 105	76.6%	120 187	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	9 038	100.0%	-	-	-	-	-	-	9 038	18.9%
Bulk Water	-	-	38	.9%	-	-	4 226	99.1%	4 264	8.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 921	19.5%	1 045	3.4%	2 503	8.2%	20 917	68.8%	30 386	63.7%
Auditor-General	-	-	1 030	25.7%	120	3.0%	2 857	71.3%	4 007	8.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	14 959	31.4%	2 113	4.4%	2 623	5.5%	28 001	58.7%	47 695	100.0%

Contact Details

Municipal Manager	Mr S Fadi	042 200 2102
Financial Manager	Ms Carlien Burger	042 200 2105

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOU-KAMMA (EC109)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	108 593	46 525	42.8%	32 989	30.4%	79 513	73.2%	19 975	-	65.2%
Property rates	15 259	14 851	97.3%	0	-	14 851	97.3%	0	-	3.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 916	699	36.5%	377	19.7%	1 075	56.1%	438	-	(14.0%)
Service charges - water revenue	8 818	2 390	27.1%	2 357	26.7%	4 747	53.8%	2 097	-	12.4%
Service charges - sanitation revenue	8 231	2 380	28.9%	1 758	21.4%	4 138	50.3%	1 639	-	7.3%
Service charges - refuse revenue	3 659	921	25.2%	871	23.8%	1 792	49.0%	838	-	3.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	143	60	41.7%	54	37.9%	114	79.6%	34	-	56.8%
Interest earned - external investments	681	162	23.7%	44	6.5%	206	30.2%	124	-	(64.4%)
Interest earned - outstanding debtors	-	1 359	-	1 528	-	2 887	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	636	152	23.8%	58	9.1%	210	33.0%	129	-	(55.2%)
Licences and permits	7	1	7.9%	1	15.7%	2	23.6%	0	-	191.0%
Agency services	2 126	981	46.1%	54	2.5%	1 034	48.7%	457	-	(88.2%)
Transfers recognised - operational	59 053	22 478	38.1%	25 759	43.6%	48 237	81.7%	14 181	-	81.6%
Other own revenue	8 064	95	1.2%	127	1.6%	222	2.7%	36	-	255.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	92 913	23 538	25.3%	26 335	28.3%	49 873	53.7%	26 624	-	(1.1%)
Employee related costs	34 147	8 674	25.4%	9 507	27.8%	18 181	53.2%	7 966	-	19.3%
Remuneration of councillors	2 907	692	23.8%	692	23.8%	1 384	47.6%	640	-	8.1%
Debt impairment	9 313	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 205	-	-	-	-	-	-	-	-	-
Finance charges	50	38	74.8%	99	196.2%	136	271.0%	24	-	318.1%
Bulk purchases	3 076	820	26.7%	588	19.1%	1 408	45.8%	598	-	(1.7%)
Other Materials	-	371	-	506	-	877	-	250	-	102.9%
Contracted services	3 364	726	21.6%	1 033	30.7%	1 760	52.3%	762	-	35.6%
Transfers and grants	17 512	9 286	53.0%	9 204	52.6%	18 490	105.6%	12 074	-	(23.8%)
Other expenditure	18 339	2 932	16.0%	4 706	25.7%	7 637	41.6%	4 310	-	9.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	15 680	22 986		6 654		29 640		(6 650)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 680	22 986		6 654		29 640		(6 650)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	15 680	22 986		6 654		29 640		(6 650)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 680	22 986		6 654		29 640		(6 650)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 680	22 986		6 654		29 640		(6 650)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	19 885	4 317	21.7%	7 013	35.3%	11 330	57.0%	3 267	-	114.6%
National Government	19 653	3 716	18.9%	6 731	34.2%	10 447	53.2%	3 135	-	114.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	486	-	-	-	486	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	19 653	4 203	21.4%	6 731	34.2%	10 933	55.6%	3 135	-	114.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	232	105	45.2%	283	121.9%	387	167.1%	132	-	114.0%
Public contributions and donations	-	10	-	-	-	10	-	-	-	-
Capital Expenditure Standard Classification	19 885	4 317	21.7%	7 013	35.3%	11 330	57.0%	3 267	-	114.6%
Governance and Administration	92	137	149.4%	77	83.6%	213	233.0%	21	-	264.2%
Executive & Council	18	12	69.3%	-	-	12	69.3%	-	-	-
Budget & Treasury Office	14	8	58.5%	14	103.0%	22	161.4%	2	-	620.5%
Corporate Services	60	116	193.9%	63	104.4%	179	298.3%	19	-	228.2%
Community and Public Safety	5 641	772	13.7%	2 667	47.3%	3 439	61.0%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	5 641	772	13.7%	2 667	47.3%	3 439	61.0%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	463	-	297	-	760	-	87	-	240.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	463	-	297	-	760	-	87	-	240.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	14 152	2 946	20.8%	3 973	28.1%	6 918	48.9%	3 159	-	25.7%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	14 127	2 945	20.8%	3 973	28.1%	6 917	49.0%	3 135	-	26.7%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	25	1	4.6%	-	-	1	4.6%	24	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	92 957	43 953	47.3%	27 692	29.8%	71 645	77.1%	31 570	-	(12.3%)
Ratepayers and other	33 383	10 401	31.2%	3 254	9.7%	13 656	40.9%	5 091	-	(36.1%)
Government - operating	38 550	24 929	64.7%	11 817	30.7%	36 746	95.3%	18 013	-	(34.4%)
Government - capital	20 391	8 213	40.3%	12 612	61.8%	20 825	102.1%	8 440	-	49.4%
Interest	633	410	64.7%	9	1.4%	419	66.1%	26	-	(65.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(68 066)	(31 428)	46.2%	(24 882)	36.6%	(56 310)	82.7%	(28 515)	-	(12.7%)
Suppliers and employees	(62 995)	(27 616)	43.8%	(20 845)	33.1%	(48 460)	76.9%	(17 811)	-	17.0%
Finance charges	(405)	-	-	-	-	-	-	(21)	-	(100.0%)
Transfers and grants	(4 666)	(3 812)	81.7%	(4 038)	86.5%	(7 850)	168.2%	(10 683)	-	(62.2%)
Net Cash from/(used) Operating Activities	24 891	12 526	50.3%	2 809	11.3%	15 335	61.6%	3 055	-	(8.1%)
Cash Flow from Investing Activities										
Receipts	(4 500)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(4 500)	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(20 391)	(4 723)	23.2%	(11 210)	55.0%	(15 933)	78.1%	(3 267)	-	243.1%
Capital assets	(20 391)	(4 723)	23.2%	(11 210)	55.0%	(15 933)	78.1%	(3 267)	-	243.1%
Net Cash from/(used) Investing Activities	(24 891)	(4 723)	19.0%	(11 210)	45.0%	(15 933)	64.0%	(3 267)	-	243.1%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	-	7 802	-	(8 401)	-	(598)	-	(212)	-	3 857.9%
Cash/cash equivalents at the year begin:	5 571	8 288	148.8%	16 091	288.8%	8 288	148.8%	16 236	-	(.9%)
Cash/cash equivalents at the year end:	5 571	16 091	288.8%	7 690	138.0%	7 690	138.0%	16 024	-	(52.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	23	100.0%	23	.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	754	81.1%	127	13.7%	1	.1%	48	5.2%	930	13.9%
Auditor-General	1 305	22.7%	-	-	-	-	4 444	77.3%	5 749	85.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 059	30.7%	127	1.9%	1	-	4 515	67.4%	6 702	100.0%

Contact Details

Municipal Manager	Mr Sabelo Nkuhlu	042 288 7210
Financial Manager	Ms Nydine Venter	042 288 7260

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SARAH BAARTMAN (DC10)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	153 708	40 603	26.4%	33 896	22.1%	74 499	48.5%	29 259	48.5%	15.8%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 200	300	25.0%	299	24.9%	599	49.9%	281	48.7%	6.6%
Interest earned - external investments	11 500	2 741	23.8%	4 298	37.4%	7 039	61.2%	3 127	56.1%	37.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	30	7	22.3%	10	32.4%	16	54.7%	9	69.1%	2.6%
Transfers recognised - operational	92 375	37 453	40.5%	29 097	31.5%	66 550	72.0%	25 815	72.9%	12.7%
Other own revenue	48 603	103	.2%	192	.4%	295	.6%	27	3.2%	620.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	153 708	24 070	15.7%	29 848	19.4%	53 919	35.1%	30 779	38.3%	(3.0%)
Employee related costs	46 278	10 628	23.0%	10 700	23.1%	21 328	46.1%	10 726	51.4%	(.2%)
Remuneration of councillors	6 894	1 517	22.0%	1 521	22.1%	3 037	44.1%	1 462	52.1%	4.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 505	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	4 240	657	15.5%	795	18.8%	1 453	34.3%	811	29.8%	(2.0%)
Transfers and grants	21 156	652	3.1%	1 667	7.9%	2 319	11.0%	268	8.0%	522.1%
Other expenditure	73 635	10 617	14.4%	15 166	20.6%	25 783	35.0%	17 511	50.5%	(13.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	16 533		4 047		20 580		(1 520)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	16 533		4 047		20 580		(1 520)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	16 533		4 047		20 580		(1 520)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	16 533		4 047		20 580		(1 520)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	16 533		4 047		20 580		(1 520)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	13 731	16	.1%	7	.1%	24	.2%	1 505	11.6%	(99.5%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 731	16	.1%	7	.1%	24	.2%	1 505	11.6%	(99.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	13 731	16	.1%	7	.1%	24	.2%	1 505	11.6%	(99.5%)
Governance and Administration	12 988	15	.1%	2	-	17	.1%	867	7.2%	(99.8%)
Executive & Council	10 222	7	.1%	-	-	7	.1%	-	-	-
Budget & Treasury Office	2 529	-	-	-	-	-	-	2	.2%	(100.0%)
Corporate Services	237	8	3.3%	2	.8%	10	4.2%	865	297.3%	(99.8%)
Community and Public Safety	109	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	109	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	634	2	.3%	5	.9%	7	1.1%	638	1 484.7%	(99.1%)
Planning and Development	634	2	.3%	5	.9%	7	1.1%	25	58.0%	(77.9%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	613	-	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	153 708	40 603	26.4%	33 896	22.1%	74 499	48.5%	29 259	48.5%	15.8%
Ratepayers and other	49 833	409	.8%	501	1.0%	910	1.8%	317	4.2%	58.2%
Government - operating	92 375	37 453	40.5%	29 097	31.5%	66 550	72.0%	25 815	72.9%	12.7%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	11 500	2 741	23.8%	4 298	37.4%	7 039	61.2%	3 127	56.1%	37.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(153 708)	(24 084)	15.7%	(29 196)	19.0%	(53 279)	34.7%	(30 210)	36.9%	(3.4%)
Suppliers and employees	(132 552)	(23 432)	17.7%	(27 529)	20.8%	(50 960)	38.4%	(29 942)	82.2%	(8.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(21 156)	(652)	3.1%	(1 667)	7.9%	(2 319)	11.0%	(268)	3.6%	522.1%
Net Cash from/(used) Operating Activities	-	16 520	-	4 700	-	21 220	-	(951)	(398.5%)	(594.3%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(13 731)	(16)	.1%	(7)	.1%	(24)	.2%	(1 505)	11.6%	(99.5%)
Capital assets	(13 731)	(16)	.1%	(7)	.1%	(24)	.2%	(1 505)	11.6%	(99.5%)
Net Cash from/(used) Investing Activities	(13 731)	(16)	.1%	(7)	.1%	(24)	.2%	(1 505)	11.6%	(99.5%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(13 731)	16 504	(120.2%)	4 693	(34.2%)	21 196	(154.4%)	(2 456)	(84.9%)	(291.0%)
Cash/cash equivalents at the year begin:	104 811	-	-	16 504	15.7%	-	-	270 779	97.3%	(93.9%)
Cash/cash equivalents at the year end:	91 080	16 504	18.1%	21 196	23.3%	21 196	23.3%	268 323	110.0%	(92.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	.8%	13	14.6%	(0)	(.4%)	76	84.9%	90	6.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 309	100.0%	1 309	93.6%	-	-	-	-
Total By Income Source	1	.1%	13	.9%	(0)	-	1 386	99.0%	1 399	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1	-	12	.9%	(0)	-	1 386	99.1%	1 398	99.9%	-	-	-	-
Commercial	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Households	0	11.4%	1	111.4%	-	-	(0)	(22.9%)	1	.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1	.1%	13	.9%	(0)	-	1 386	99.0%	1 399	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	82	52.8%	-	-	73	47.2%	-	-	155	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	82	52.8%	-	-	73	47.2%	-	-	155	100.0%

Contact Details

Municipal Manager	Mr D M Pillay	041 508 7114
Financial Manager	Mr D J de Lange	041 508 7109

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBHASHE (EC121)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	245 989	69 662	28.3%	3 944	1.6%	73 606	29.9%	2 729	21.4%	44.5%
Property rates	5 844	-	-	-	-	-	-	855	(.9%)	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	771	-	-	-	-	-	-	141	43.8%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	770	230	29.9%	82	10.7%	312	40.5%	173	26.8%	(52.5%)
Interest earned - external investments	4 000	167	4.2%	1 992	49.8%	2 159	54.0%	15	8.0%	13 597.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	919	49	5.3%	13	1.4%	62	6.7%	147	23.2%	(91.5%)
Licences and permits	1 673	-	-	-	-	-	-	149	9.4%	(100.0%)
Agency services	2 161	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	219 030	67 529	30.8%	1 000	.5%	68 529	31.3%	1 000	1.1%	-
Other own revenue	10 821	1 686	15.6%	858	7.9%	2 544	23.5%	250	.8%	243.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	214 593	23 155	10.8%	10 896	5.1%	34 051	15.9%	36 533	30.4%	(70.2%)
Employee related costs	70 485	10 041	14.2%	3 470	4.9%	13 511	19.2%	9 421	26.1%	(63.2%)
Remuneration of councillors	20 133	4 973	24.7%	1 696	8.4%	6 668	33.1%	3 998	35.0%	(57.6%)
Debt impairment	1 010	847	83.8%	-	-	847	83.8%	4 992	177.3%	(100.0%)
Depreciation and asset impairment	33 467	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	89 498	7 295	8.2%	5 731	6.4%	13 025	14.6%	18 122	43.6%	(68.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	31 397	46 507		(6 953)		39 554		(33 803)		
Transfers recognised - capital	2 000	15 014	750.7%	-	-	15 014	750.7%	6 000	14.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 397	61 521		(6 953)		54 568		(27 803)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	33 397	61 521		(6 953)		54 568		(27 803)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 397	61 521		(6 953)		54 568		(27 803)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 397	61 521		(6 953)		54 568		(27 803)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	-	11 488	-	5 383	-	16 872	-	11 093	25.9%	(51.5%)
National Government	-	10 365	-	5 383	-	15 748	-	10 981	25.8%	(51.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	10 365	-	5 383	-	15 748	-	10 981	25.8%	(51.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 123	-	-	-	1 123	-	111	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	11 488	-	5 383	-	16 872	-	11 093	25.9%	(51.5%)
Governance and Administration	-	5	-	-	-	5	-	29	.7%	(100.0%)
Executive & Council	-	5	-	-	-	5	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	29	1.2%	(100.0%)
Community and Public Safety	-	19	-	-	-	19	-	765	40.0%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	19	-	-	-	19	-	765	40.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	11 464	-	5 383	-	16 847	-	10 299	27.9%	(47.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	11 464	-	5 383	-	16 847	-	10 299	27.9%	(47.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	-	84 676	-	3 944	-	88 620	-	8 729	46.7%	(54.8%)
Ratepayers and other	-	1 965	-	952	-	2 917	-	1 715	43.0%	(44.5%)
Government - operating	-	67 529	-	1 000	-	68 529	-	1 000	48.4%	-
Government - capital	-	15 014	-	-	-	15 014	-	6 000	44.8%	(100.0%)
Interest	-	167	-	1 992	-	2 159	-	15	17.6%	13 597.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	-	(23 155)	-	(10 896)	-	(34 051)	-	(36 533)	43.1%	(70.2%)
Suppliers and employees	-	(23 155)	-	(10 896)	-	(34 051)	-	(36 533)	43.1%	(70.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	-	61 521	-	(6 953)	-	54 568	-	(27 803)	55.2%	(75.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	(11 488)	-	(5 383)	-	(16 872)	-	(11 093)	28.8%	(51.5%)
Capital assets	-	(11 488)	-	(5 383)	-	(16 872)	-	(11 093)	28.8%	(51.5%)
Net Cash from/(used) Investing Activities	-	(11 488)	-	(5 383)	-	(16 872)	-	(11 093)	34.4%	(51.5%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	-	50 033	-	(12 336)	-	37 697	-	(38 896)	7 595.3%	(68.3%)
Cash/cash equivalents at the year begin:	-	-	-	50 033	-	-	-	52 058	-	(3.9%)
Cash/cash equivalents at the year end:	-	50 033	-	37 697	-	37 697	-	13 162	7 595.3%	186.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Monwabisi Somana	047 489 5800
Financial Manager	Siyasanga Ndakisa (acting)	047 489 5800

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MNQUMA (EC122)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	214 494	97 112	45.3%	6 172	2.9%	103 284	48.2%	5 546	45.2%	11.3%
Property rates	17 561	19 471	110.9%	-	-	19 471	110.9%	9	81.5%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 100	272	6.6%	900	22.0%	1 172	28.6%	1 151	-	(21.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 139	190	8.9%	573	26.8%	763	35.7%	536	30.9%	6.9%
Interest earned - external investments	4 000	505	12.6%	1 203	30.1%	1 709	42.7%	903	65.0%	33.2%
Interest earned - outstanding debtors	2 625	242	9.2%	905	34.5%	1 147	43.7%	703	57.3%	28.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 646	135	8.2%	372	22.6%	507	30.8%	430	34.5%	(13.6%)
Licences and permits	3 739	491	13.1%	825	22.1%	1 316	35.2%	837	39.4%	(1.4%)
Agency services	820	89	10.8%	165	20.1%	254	30.9%	202	27.5%	(18.3%)
Transfers recognised - operational	176 593	75 685	42.9%	-	-	75 685	42.9%	225	40.7%	(100.0%)
Other own revenue	681	30	4.5%	586	86.1%	617	90.5%	127	654.6%	362.8%
Gains on disposal of PPE	590	-	-	642	108.9%	642	108.9%	422	75.3%	52.4%
Operating Expenditure	252 083	14 754	5.9%	62 721	24.9%	77 474	30.7%	43 879	35.7%	42.9%
Employee related costs	121 325	14 431	11.9%	41 769	34.4%	56 200	46.3%	25 919	52.7%	61.2%
Remuneration of councillors	23 007	-	-	3 581	15.6%	3 581	15.6%	-	-	(100.0%)
Debt impairment	3 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	34 642	-	-	-	-	-	-	-	-	-
Finance charges	2 658	113	4.2%	545	20.5%	657	24.7%	917	46.8%	(40.6%)
Bulk purchases	4 216	-	-	1 636	38.8%	1 636	38.8%	2 082	60.9%	(21.5%)
Other Materials	6 694	15	.2%	1 095	16.4%	1 111	16.6%	2 170	41.1%	(49.5%)
Contracted services	6 158	-	-	3 564	57.9%	3 564	57.9%	3 156	114.3%	12.9%
Transfers and grants	-	-	-	-	-	-	-	516	-	(100.0%)
Other expenditure	50 384	195	.4%	10 530	20.9%	10 724	21.3%	9 095	24.2%	15.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	24	-	(100.0%)
Surplus/(Deficit)	(37 589)	82 358		(56 548)		25 810		(38 332)		
Transfers recognised - capital	84 082	2	-	22 634	26.9%	22 636	26.9%	3 665	4.4%	517.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 493	82 360		(33 914)		48 446		(34 667)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 493	82 360		(33 914)		48 446		(34 667)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 493	82 360		(33 914)		48 446		(34 667)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 493	82 360		(33 914)		48 446		(34 667)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	84 082	-	-	22 880	27.2%	22 880	27.2%	5 198	18.4%	340.2%
National Government	84 082	-	-	22 880	27.2%	22 880	27.2%	5 198	18.4%	340.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	84 082	-	-	22 880	27.2%	22 880	27.2%	5 198	18.4%	340.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	84 082	-	-	22 880	27.2%	22 880	27.2%	5 198	18.4%	340.2%
Governance and Administration	2 060	-	-	29	1.4%	29	1.4%	598	96.5%	(95.2%)
Executive & Council	240	-	-	15	6.3%	15	6.3%	-	-	(100.0%)
Budget & Treasury Office	570	-	-	0	.1%	0	.1%	14	8.4%	(97.3%)
Corporate Services	1 250	-	-	13	1.1%	13	1.1%	584	149.0%	(97.7%)
Community and Public Safety	3 135	-	-	940	30.0%	940	30.0%	336	18.1%	180.0%
Community & Social Services	3 135	-	-	13	.4%	13	.4%	336	18.1%	(96.2%)
Sport And Recreation	-	-	-	927	-	927	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	78 887	-	-	21 911	27.8%	21 911	27.8%	4 264	17.2%	413.8%
Planning and Development	1 300	-	-	19	1.4%	19	1.4%	13	5.6%	47.5%
Road Transport	77 587	-	-	21 893	28.2%	21 893	28.2%	4 252	17.3%	414.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	297 986	99 152	33.3%	72 800	24.4%	171 951	57.7%	80 857	123.7%	(10.0%)
Ratepayers and other	30 686	3 118	10.2%	3 990	13.0%	7 108	23.2%	5 993	31.2%	(33.4%)
Government - operating	176 593	78 866	44.7%	63 312	35.9%	142 178	80.5%	55 284	115.8%	14.5%
Government - capital	84 082	15 004	17.8%	3 400	4.0%	18 404	21.9%	18 682	-	(81.8%)
Interest	6 625	2 164	32.7%	2 097	31.7%	4 261	64.3%	898	39.9%	133.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(252 083)	(48 907)	19.4%	(59 848)	23.7%	(108 755)	43.1%	(46 562)	40.0%	28.5%
Suppliers and employees	(249 425)	(44 458)	17.8%	(57 607)	23.1%	(102 065)	40.9%	(45 663)	39.2%	26.2%
Finance charges	(2 658)	(252)	9.5%	(1 254)	47.2%	(1 506)	56.7%	(899)	-	39.5%
Transfers and grants	-	(4 197)	-	(987)	-	(5 184)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	45 903	50 245	109.5%	12 952	28.2%	63 197	137.7%	34 295	23 578.4%	(62.2%)
Cash Flow from Investing Activities										
Receipts	590	-	-	642	108.8%	642	108.8%	-	-	(100.0%)
Proceeds on disposal of PPE	590	-	-	642	108.8%	642	108.8%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(84 082)	(10 210)	12.1%	(24 516)	29.2%	(34 726)	41.3%	(16 824)	26.6%	45.7%
Capital assets	(84 082)	(10 210)	12.1%	(24 516)	29.2%	(34 726)	41.3%	(16 824)	26.6%	45.7%
Net Cash from/(used) Investing Activities	(83 492)	(10 210)	12.2%	(23 873)	28.6%	(34 084)	40.8%	(16 824)	26.6%	41.9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	(167)	-	(146)	-	(312)	-	(227)	-	(36.0%)
Repayment of borrowing	-	(167)	-	(146)	-	(312)	-	(227)	-	(36.0%)
Net Cash from/(used) Financing Activities	-	(167)	-	(146)	-	(312)	-	(227)	-	(36.0%)
Net Increase/(Decrease) in cash held	(37 589)	39 868	(106.1%)	(11 067)	29.4%	28 801	(76.6%)	17 244	(171.3%)	(164.2%)
Cash/cash equivalents at the year begin:	60 112	-	-	39 868	66.3%	-	-	126 340	-	(68.4%)
Cash/cash equivalents at the year end:	22 523	39 868	177.0%	28 801	127.9%	28 801	127.9%	143 584	313.5%	(79.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 527	2.1%	1 469	2.0%	1 451	2.0%	67 846	93.8%	72 294	62.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	326	1.2%	319	1.2%	301	1.1%	25 745	96.5%	26 691	22.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	136	.8%	136	.8%	133	.8%	16 911	97.7%	17 315	14.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 989	1.7%	1 923	1.7%	1 886	1.6%	110 502	95.0%	116 300	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 989	1.7%	1 923	1.7%	1 886	1.6%	110 502	95.0%	116 300	100.0%	-	-	-	-
Total By Customer Group	1 989	1.7%	1 923	1.7%	1 886	1.6%	110 502	95.0%	116 300	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	952	100.0%	952	35.4%
Bulk Water	-	-	-	-	-	-	125	100.0%	125	4.6%
PAYE deductions	-	-	-	-	-	-	7	100.0%	7	.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	78	100.0%	78	2.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	115	7.5%	7	.5%	28	1.9%	1 376	90.1%	1 527	56.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	115	4.3%	7	.3%	28	1.1%	2 538	94.4%	2 689	100.0%

Contact Details

Municipal Manager	Mr Sindile Tantsi	047 401 2400
Financial Manager	Mr Lubabalo Manjingolo	047 401 2400

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: GREAT KEI (EC123)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	78 851	23 426	29.7%	21 387	27.1%	44 813	56.8%	18 292	42.3%	16.9%
Property rates	19 008	4 421	23.3%	3 346	17.6%	7 767	40.9%	3 956	40.3%	(15.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	6 365	1 395	21.9%	1 164	18.3%	2 559	40.2%	415	6.9%	180.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 070	945	23.2%	2 294	56.4%	3 239	79.6%	959	11.1%	139.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	211	22	10.3%	10	4.5%	31	14.8%	12	6.2%	(20.8%)
Interest earned - external investments	1 600	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	2 700	931	34.5%	924	34.2%	1 855	68.7%	22	2.9%	4 060.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	23	1	2.1%	-	-	1	2.1%	2	7.0%	(100.0%)
Licences and permits	3 260	394	12.1%	259	7.9%	653	20.0%	400	123.3%	(35.3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	41 018	15 232	37.1%	13 209	32.2%	28 441	69.3%	11 145	70.2%	18.5%
Other own revenue	595	86	14.5%	181	30.4%	267	44.9%	1 380	56.3%	(86.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	98 451	16 485	16.7%	16 087	16.3%	32 572	33.1%	17 802	30.6%	(9.6%)
Employee related costs	37 998	7 472	19.7%	8 647	22.8%	16 119	42.4%	7 826	34.4%	10.5%
Remuneration of councillors	3 637	1 065	29.3%	741	20.4%	1 805	49.6%	748	43.4%	(1.0%)
Debt impairment	4 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 000	-	-	-	-	-	-	-	-	-
Finance charges	700	166	23.7%	-	-	166	23.7%	-	30.7%	-
Bulk purchases	6 500	3 318	51.1%	518	8.0%	3 836	59.0%	875	46.1%	(40.8%)
Other Materials	-	1	-	1	-	1	-	21	32.0%	(97.4%)
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	30 616	4 463	14.6%	6 181	20.2%	10 644	34.8%	8 332	38.2%	(25.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 600)	6 941		5 300		12 241		490		
Transfers recognised - capital	12 815	5 444	42.5%	2 210	17.2%	7 654	59.7%	4 565	33.3%	(51.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(6 785)	12 385		7 510		19 895		5 055		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(6 785)	12 385		7 510		19 895		5 055		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(6 785)	12 385		7 510		19 895		5 055		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(6 785)	12 385		7 510		19 895		5 055		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	12 215	3 398	27.8%	1 959	16.0%	5 357	43.9%	5 947	34.9%	(67.1%)
National Government	11 280	3 342	29.6%	1 934	17.1%	5 276	46.8%	2 677	25.4%	(27.8%)
Provincial Government	-	-	-	-	-	-	-	1 545	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 280	3 342	29.6%	1 934	17.1%	5 276	46.8%	4 222	36.7%	(54.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	935	56	6.0%	25	2.7%	81	8.7%	1 725	31.2%	(98.6%)
Capital Expenditure Standard Classification	12 215	3 398	27.8%	1 959	16.0%	5 357	43.9%	5 947	34.9%	(67.1%)
Governance and Administration	370	34	9.1%	25	6.7%	58	15.8%	41	6.5%	(39.7%)
Executive & Council	220	-	-	9	4.0%	9	4.0%	12	5.4%	(29.6%)
Budget & Treasury Office	100	23	22.6%	9	9.0%	32	31.6%	13	6.3%	(32.2%)
Corporate Services	50	11	22.1%	7	14.1%	18	36.1%	15	10.2%	(54.4%)
Community and Public Safety	280	-	-	-	-	-	-	43	14.9%	(100.0%)
Community & Social Services	280	-	-	-	-	-	-	43	14.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 475	3 350	29.2%	1 934	16.9%	5 283	46.0%	5 774	42.0%	(66.5%)
Planning and Development	125	8	6.0%	-	-	8	6.0%	6	6.7%	(100.0%)
Road Transport	11 350	3 342	29.4%	1 934	17.0%	5 276	46.5%	5 767	42.6%	(66.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	90	15	16.7%	-	-	15	16.7%	90	8.0%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	90	15	16.7%	-	-	15	16.7%	90	8.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	91 678	25 370	27.7%	23 434	25.6%	48 805	53.2%	21 923	42.7%	6.9%
Ratepayers and other	33 539	4 150	12.4%	5 861	17.5%	10 011	29.8%	6 191	19.5%	(5.3%)
Government - operating	41 018	18 095	44.1%	12 554	30.6%	30 649	74.7%	11 145	70.2%	12.6%
Government - capital	12 821	3 082	24.0%	4 910	38.3%	7 992	62.3%	4 565	66.7%	7.6%
Interest	4 300	43	1.0%	110	2.6%	152	3.5%	22	.9%	397.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(94 451)	(16 481)	17.4%	(16 087)	17.0%	(32 568)	34.5%	(17 802)	36.6%	(9.6%)
Suppliers and employees	(93 751)	(16 315)	17.4%	(16 087)	17.2%	(32 402)	34.6%	(17 802)	36.8%	(9.6%)
Finance charges	(700)	(166)	23.7%	-	-	(166)	23.7%	-	16.1%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(2 773)	8 889	(320.6%)	7 348	(265.0%)	16 237	(585.5%)	4 122	70.5%	78.3%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(12 215)	(3 399)	27.8%	(1 959)	16.0%	(5 358)	43.9%	(5 947)	34.9%	(67.1%)
Capital assets	(12 215)	(3 399)	27.8%	(1 959)	16.0%	(5 358)	43.9%	(5 947)	34.9%	(67.1%)
Net Cash from/(used) Investing Activities	(12 215)	(3 399)	27.8%	(1 959)	16.0%	(5 358)	43.9%	(5 947)	34.9%	(67.1%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	26.2%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	26.2%	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	26.2%	-
Net Increase/(Decrease) in cash held	(14 988)	5 490	(36.6%)	5 389	(36.0%)	10 879	(72.6%)	(1 825)	(496.4%)	(395.3%)
Cash/cash equivalents at the year begin:	27 654	1 600	5.8%	7 090	25.6%	1 600	5.8%	8 362	-	(15.2%)
Cash/cash equivalents at the year end:	12 666	7 090	56.0%	12 479	98.5%	12 479	98.5%	6 537	29.3%	90.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	249	6.4%	319	8.2%	197	5.1%	3 122	80.3%	3 887	6.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 280	4.1%	1 133	3.6%	1 053	3.3%	28 005	89.0%	31 470	54.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	361	2.1%	325	1.9%	296	1.7%	16 263	94.3%	17 244	29.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 137	100.0%	-	-	-	-	-	-	5 137	8.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	7 028	12.2%	1 777	3.1%	1 545	2.7%	47 389	82.1%	57 739	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	423	21.5%	74	3.7%	93	4.7%	1 380	70.0%	1 971	3.4%	-	-	-	-
Commercial	583	10.3%	215	3.8%	189	3.3%	4 700	82.6%	5 686	9.8%	-	-	-	-
Households	6 021	12.0%	1 488	3.0%	1 263	2.5%	41 309	82.5%	50 082	86.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 028	12.2%	1 777	3.1%	1 545	2.7%	47 389	82.1%	57 739	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 146	100.0%	-	-	-	-	-	-	1 146	12.1%
Bulk Water	178	11.0%	194	12.0%	231	14.3%	1 012	62.6%	1 615	17.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	327	12.1%	558	20.6%	115	4.2%	1 703	63.0%	2 703	28.6%
Auditor-General	382	9.6%	748	18.8%	678	17.1%	2 165	54.5%	3 973	42.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 033	21.5%	1 499	15.9%	1 024	10.9%	4 879	51.7%	9 436	100.0%

Contact Details

Municipal Manager	Mr Mr V. Mapukata	043 831 1028
Financial Manager	Mr Moathlodi Lucky Mosala	043 831 1028

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMAHLATHI (EC124)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	214 090	58 997	27.6%	11 165	5.2%	70 162	32.8%	9 951	-	12.2%
Property rates	11 791	4 149	35.2%	2 771	23.5%	6 920	58.7%	(9)	-	(30 898.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	30 452	7 500	24.6%	4 985	16.4%	12 485	41.0%	5 832	-	(14.5%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 172	1 998	27.9%	1 335	18.6%	3 333	46.5%	1 854	-	(28.0%)
Service charges - other	2	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	390	298	76.4%	46	11.7%	343	88.1%	40	-	14.5%
Interest earned - external investments	5 000	300	6.0%	767	15.3%	1 067	21.3%	584	-	31.2%
Interest earned - outstanding debtors	1 500	577	38.5%	310	20.6%	886	59.1%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	569	12	2.1%	8	1.4%	20	3.6%	-	-	(100.0%)
Licences and permits	1	-	-	-	-	-	-	535	-	(100.0%)
Agency services	2 670	677	25.4%	389	14.6%	1 067	39.9%	-	-	(100.0%)
Transfers recognised - operational	115 321	42 648	37.0%	171	.1%	42 819	37.1%	300	-	(43.0%)
Other own revenue	39 223	838	2.1%	383	1.0%	1 221	3.1%	815	-	(53.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	214 090	43 363	20.3%	46 483	21.7%	89 845	42.0%	44 191	-	5.2%
Employee related costs	67 512	9 989	14.8%	17 937	26.6%	27 926	41.4%	13 621	-	31.7%
Remuneration of councillors	12 026	2 003	16.7%	2 959	24.6%	4 962	41.3%	2 705	-	9.4%
Debt impairment	5 726	1 431	25.0%	954	16.7%	2 386	41.7%	3 679	-	(74.1%)
Depreciation and asset impairment	36 320	9 080	25.0%	6 053	16.7%	15 134	41.7%	4 567	-	32.5%
Finance charges	7 119	5 375	75.5%	5 234	73.5%	10 610	149.0%	55	-	9 338.5%
Bulk purchases	21 753	5 131	23.6%	3 094	14.2%	8 225	37.8%	4 321	-	(28.4%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	1 515	150	9.9%	178	11.7%	328	21.6%	472	-	(62.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	62 119	10 202	16.4%	10 073	16.2%	20 275	32.6%	14 771	-	(31.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	0	15 634		(35 318)		(19 684)		(34 241)		
Transfers recognised - capital	29 673	8 411	28.3%	-	-	8 411	28.3%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 673	24 045		(35 318)		(11 273)		(34 241)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	29 673	24 045		(35 318)		(11 273)		(34 241)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 673	24 045		(35 318)		(11 273)		(34 241)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 673	24 045		(35 318)		(11 273)		(34 241)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	43 995	1 368	3.1%	7 914	18.0%	9 282	21.1%	5 596	25.5%	41.4%
National Government	29 673	-	-	130	.4%	130	.4%	3 418	-	(96.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 673	-	-	130	.4%	130	.4%	3 418	-	(96.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 322	1 368	9.6%	7 784	54.3%	9 152	63.9%	2 178	5.6%	257.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	43 995	1 368	3.1%	7 914	18.0%	9 282	21.1%	5 596	25.5%	41.4%
Governance and Administration	3 189	120	3.8%	805	25.2%	925	29.0%	740	34.9%	8.7%
Executive & Council	1 582	43	2.7%	443	28.0%	486	30.7%	348	38.4%	27.5%
Budget & Treasury Office	995	9	.9%	258	25.9%	266	26.8%	3	3.8%	7 603.5%
Corporate Services	612	68	11.2%	104	17.0%	173	28.2%	389	38.9%	(73.2%)
Community and Public Safety	3 123	216	6.9%	3 003	96.2%	3 219	103.1%	773	6.6%	288.5%
Community & Social Services	1 085	21	1.9%	2 184	201.3%	2 205	203.2%	65	.8%	3 242.6%
Sport And Recreation	1 175	1	.1%	400	34.1%	402	34.2%	-	5.5%	(100.0%)
Public Safety	333	0	.1%	136	40.9%	137	41.0%	708	46.4%	(80.7%)
Housing	530	194	36.5%	283	53.3%	476	89.9%	-	4.2%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 492	1 032	3.4%	4 101	13.4%	5 133	16.8%	3 933	49.6%	4.3%
Planning and Development	675	927	137.3%	3 565	528.2%	4 492	665.5%	430	32.9%	729.7%
Road Transport	29 739	105	.4%	536	1.8%	641	2.2%	3 503	50.9%	(84.7%)
Environmental Protection	78	-	-	-	-	-	-	-	-	-
Trading Services	7 191	-	-	5	.1%	5	.1%	149	2.3%	(97.0%)
Electricity	6 364	-	-	-	-	-	-	13	1.0%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	827	-	-	5	.5%	5	.5%	136	7.6%	(96.7%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	185 368	67 408	36.4%	56 659	30.6%	124 067	66.9%	43 844	50.7%	29.2%
Ratepayers and other	44 619	15 472	34.7%	14 540	32.6%	30 012	67.3%	9 066	62.1%	60.4%
Government - operating	103 191	42 648	41.3%	36 606	35.5%	79 254	76.8%	3 140	43.2%	1 065.8%
Government - capital	32 058	8 411	26.2%	2 473	7.7%	10 884	33.9%	29 110	54.8%	(91.5%)
Interest	5 500	877	15.9%	3 039	55.3%	3 917	71.2%	2 528	52.1%	20.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(146 275)	(33 413)	22.8%	(56 154)	38.4%	(89 567)	61.2%	(39 624)	42.4%	41.7%
Suppliers and employees	(146 165)	(28 038)	19.2%	(50 920)	34.8%	(78 958)	54.0%	(39 569)	42.4%	28.7%
Finance charges	(111)	(5 375)	4 846.7%	(5 234)	4 719.3%	(10 610)	9 565.9%	(55)	50.0%	9 338.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	39 093	33 995	87.0%	505	1.3%	34 499	88.3%	4 220	75.1%	(88.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(74 465)	(1 368)	1.8%	(7 914)	10.6%	(9 282)	12.5%	(5 596)	(14.3%)	41.4%
Capital assets	(74 465)	(1 368)	1.8%	(7 914)	10.6%	(9 282)	12.5%	(5 596)	(14.3%)	41.4%
Net Cash from/(used) Investing Activities	(74 465)	(1 368)	1.8%	(7 914)	10.6%	(9 282)	12.5%	(5 596)	(15.8%)	41.4%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(35 372)	32 627	(92.2%)	(7 409)	20.9%	25 218	(71.3%)	(1 376)	23.6%	438.4%
Cash/cash equivalents at the year begin:	-	-	-	32 627	-	-	-	35 653	100.0%	(8.5%)
Cash/cash equivalents at the year end:	(35 372)	32 627	(92.2%)	25 218	(71.3%)	25 218	(71.3%)	34 276	26.8%	(26.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 736	32.8%	1 204	22.8%	648	12.2%	1 703	32.2%	5 291	9.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 120	5.7%	1 011	5.2%	927	4.7%	16 491	84.4%	19 549	35.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	539	2.4%	484	2.1%	413	1.8%	21 475	93.7%	22 911	41.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	398	5.4%	44	.6%	177	2.4%	6 745	91.6%	7 363	13.4%	-	-	-	-
Total By Income Source	3 794	6.9%	2 743	5.0%	2 164	3.9%	46 414	84.2%	55 115	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 794	6.9%	2 743	5.0%	2 164	3.9%	46 414	84.2%	55 115	100.0%	-	-	-	-
Total By Customer Group	3 794	6.9%	2 743	5.0%	2 164	3.9%	46 414	84.2%	55 115	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 016	41.6%	746	30.6%	535	21.9%	143	5.9%	2 441	100.0%
Total	1 016	41.6%	746	30.6%	535	21.9%	143	5.9%	2 441	100.0%

Contact Details

Municipal Manager	Mr Balisa King Socikwa	043 683 5024
Financial Manager	Mrs Joyce Ntshinga	043 683 5002

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUSHWA (EC126)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	118 938	40 330	33.9%	25 328	21.3%	65 658	55.2%	25 874	76.9%	(2.1%)
Property rates	27 710	8 725	31.5%	896	3.2%	9 621	34.7%	4 154	115.3%	(78.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	396	132	33.3%	132	33.4%	264	66.7%	131	66.0%	.6%
Service charges - other	144	6	4.1%	20	13.7%	26	17.8%	-	-	(100.0%)
Rental of facilities and equipment	25	13	52.1%	3	11.9%	16	63.9%	23	-	(87.1%)
Interest earned - external investments	1 500	142	9.5%	115	7.7%	257	17.2%	172	8.8%	(33.2%)
Interest earned - outstanding debtors	-	163	-	549	-	712	-	844	-	(34.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 440	49	3.4%	13	.9%	63	4.4%	15	5.1%	(10.3%)
Licences and permits	1 629	506	31.1%	396	24.3%	902	55.4%	446	62.1%	(11.1%)
Agency services	240	91	37.9%	77	32.3%	168	70.2%	60	52.6%	29.3%
Transfers recognised - operational	75 677	30 486	40.3%	23 063	30.5%	53 549	70.8%	20 102	72.5%	14.7%
Other own revenue	10 177	17	.2%	62	.6%	80	.8%	(74)	5.0%	(184.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	106 160	17 215	16.2%	17 865	16.8%	35 080	33.0%	19 204	33.3%	(7.0%)
Employee related costs	35 521	9 082	25.6%	10 502	29.6%	19 584	55.1%	7 634	37.1%	37.6%
Remuneration of councillors	7 265	1 490	20.5%	1 700	23.4%	3 191	43.9%	1 357	45.9%	25.3%
Debt impairment	6 634	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 853	2 213	25.0%	2 213	25.0%	4 427	50.0%	1 506	47.0%	47.0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	4 755	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	228	-	273	-	501	-	139	-	97.1%
Other expenditure	43 131	4 202	9.7%	3 175	7.4%	7 377	17.1%	8 568	33.3%	(62.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 778	23 116		7 463		30 579		6 669		
Transfers recognised - capital	-	4 992	-	300	-	5 292	-	7 106	-	(95.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 778	28 108		7 763		35 871		13 775		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12 778	28 108		7 763		35 871		13 775		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 778	28 108		7 763		35 871		13 775		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 778	28 108		7 763		35 871		13 775		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	-	200	-	4 730	-	4 929	-	1 895	6.8%	149.6%
National Government	-	-	-	4 635	-	4 635	-	1 795	6.8%	158.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	4 635	-	4 635	-	1 795	6.8%	158.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	200	-	95	-	294	-	100	-	(5.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	200	-	4 730	-	4 929	-	1 895	6.8%	149.6%
Governance and Administration	-	140	-	95	-	234	-	97	1.0%	(2.0%)
Executive & Council	-	140	-	95	-	234	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	97	5.8%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	809	182.8%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	809	182.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	58	-	4 635	-	4 693	-	989	5.5%	368.6%
Planning and Development	-	31	-	-	-	31	-	-	-	-
Road Transport	-	27	-	4 635	-	4 662	-	989	5.8%	368.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	2	-	-	-	2	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	2	-	-	-	2	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	120 438	38 755	32.2%	27 589	22.9%	66 343	55.1%	31 962	57.1%	(13.7%)
Ratepayers and other	20 574	1 770	8.6%	4 111	20.0%	5 881	28.6%	3 737	24.7%	10.0%
Government - operating	75 677	31 420	41.5%	23 063	30.5%	54 483	72.0%	20 102	72.5%	14.7%
Government - capital	22 687	5 392	23.8%	300	1.3%	5 692	25.1%	7 106	46.9%	(95.8%)
Interest	1 500	172	11.5%	115	7.7%	288	19.2%	1 016	53.5%	(88.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(98 973)	(15 372)	15.5%	(15 771)	15.9%	(31 143)	31.5%	(18 021)	31.5%	(12.5%)
Suppliers and employees	(98 973)	(15 144)	15.3%	(15 497)	15.7%	(30 642)	31.0%	(17 883)	86.9%	(13.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(228)	-	(273)	-	(501)	-	(139)	.6%	97.1%
Net Cash from/(used) Operating Activities	21 465	23 383	108.9%	11 818	55.1%	35 201	164.0%	13 940	(285.2%)	(15.2%)
Cash Flow from Investing Activities										
Receipts	800	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	800	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(27 165)	(200)	.7%	(4 730)	17.4%	(4 929)	18.1%	(1 895)	(6.8%)	149.6%
Capital assets	(27 165)	(200)	.7%	(4 730)	17.4%	(4 929)	18.1%	(1 895)	(6.8%)	149.6%
Net Cash from/(used) Investing Activities	(26 365)	(200)	.8%	(4 730)	17.9%	(4 929)	18.7%	(1 895)	(6.8%)	149.6%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(4 900)	23 183	(473.1%)	7 088	(144.7%)	30 271	(617.8%)	12 045	124.3%	(41.2%)
Cash/cash equivalents at the year begin:	7 000	7	.1%	23 190	331.3%	7	.1%	22 466	124.7%	3.2%
Cash/cash equivalents at the year end:	2 100	23 190	1 104.2%	30 278	1 441.7%	30 278	1 441.7%	34 511	124.4%	(12.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	114	.5%	24	.1%	-	-	23 351	99.4%	23 489	92.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	100	5.0%	43	2.1%	1	.1%	1 853	92.8%	1 997	7.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	47.5%	1	4.0%	-	-	11	48.5%	22	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	14.4%	0	6.5%	0	6.4%	3	72.7%	4	-	-	-	-	-
Total By Income Source	225	.9%	67	.3%	2	-	25 218	98.8%	25 512	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10	25.6%	1	2.2%	1	3.7%	27	68.4%	39	.2%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	215	.8%	66	.3%	-	-	25 188	98.9%	25 470	99.8%	-	-	-	-
Other	1	14.4%	0	6.5%	0	6.4%	3	72.7%	4	-	-	-	-	-
Total By Customer Group	225	.9%	67	.3%	2	-	25 218	98.8%	25 512	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(2 855)	(1 194.7%)	886	370.6%	1 129	472.6%	1 079	451.4%	239	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(2 855)	(1 194.7%)	886	370.6%	1 129	472.6%	1 079	451.4%	239	100.0%

Contact Details

Municipal Manager	Mr Vuyisile Gwintsa	040 673 3095
Financial Manager	Mr V.C Makedama	040 673 3095

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NKONKOBE (EC127)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	216 636	61 453	28.4%	45 673	21.1%	107 126	49.4%	58 253	67.1%	(21.6%)
Property rates	30 580	3 658	12.0%	3 783	12.4%	7 441	24.3%	8 331	56.8%	(54.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	38 811	4 262	11.0%	6 128	15.8%	10 390	26.8%	6 098	38.3%	.5%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 000	604	8.6%	579	8.3%	1 183	16.9%	677	21.6%	(14.4%)
Service charges - other	-	-	-	22	-	22	-	-	-	(100.0%)
Rental of facilities and equipment	472	39	8.2%	33	7.0%	72	15.2%	53	24.2%	(37.9%)
Interest earned - external investments	1 500	385	25.7%	86	5.7%	471	31.4%	23	12.6%	270.5%
Interest earned - outstanding debtors	7 225	377	5.2%	844	11.7%	1 221	16.9%	762	15.4%	10.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	300	3	1.0%	1	.5%	4	1.4%	75	31.5%	(98.2%)
Licences and permits	2 500	491	19.6%	673	26.9%	1 164	46.5%	551	56.5%	22.0%
Agency services	1 050	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	114 369	45 450	39.7%	29 784	26.0%	75 234	65.8%	35 100	82.5%	(15.1%)
Other own revenue	12 830	6 184	48.2%	3 740	29.2%	9 925	77.4%	6 582	150.5%	(43.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	208 548	31 011	14.9%	36 319	17.4%	67 330	32.3%	42 685	44.7%	(14.9%)
Employee related costs	68 128	16 296	23.9%	23 495	34.5%	39 791	58.4%	20 218	58.5%	16.2%
Remuneration of councillors	14 690	974	6.6%	2 971	20.2%	3 945	26.9%	2 848	40.2%	4.3%
Debt impairment	12 672	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	22 413	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	22 100	7 114	32.2%	2 140	9.7%	9 255	41.9%	2 763	55.8%	(22.5%)
Other Materials	6 960	-	-	-	-	-	-	-	-	-
Contracted services	244	-	-	46	18.9%	46	18.9%	40	35.0%	16.1%
Transfers and grants	1 000	-	-	-	-	-	-	-	-	-
Other expenditure	60 341	6 627	11.0%	7 666	12.7%	14 293	23.7%	16 816	49.0%	(54.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 089	30 442		9 355		39 797		15 568		
Transfers recognised - capital	32 228	8 735	27.1%	10 736	33.3%	19 471	60.4%	12 303	42.2%	(12.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 317	39 177		20 091		59 268		27 871		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	40 317	39 177		20 091		59 268		27 871		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 317	39 177		20 091		59 268		27 871		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40 317	39 177		20 091		59 268		27 871		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	84 043	5 993	7.1%	4 050	4.8%	10 043	11.9%	12 862	20.8%	(68.5%)
National Government	61 233	5 030	8.2%	2 268	3.7%	7 298	11.9%	6 943	23.3%	(67.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	61 233	5 030	8.2%	2 268	3.7%	7 298	11.9%	6 943	23.3%	(67.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 810	963	4.2%	1 782	7.8%	2 745	12.0%	5 919	18.3%	(69.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	84 043	5 993	7.1%	4 050	4.8%	10 043	11.9%	12 862	20.8%	(68.5%)
Governance and Administration	22 010	963	4.4%	1 688	7.7%	2 651	12.0%	5 625	19.3%	(70.0%)
Executive & Council	-	3	-	16	-	19	-	35	1.4%	(54.0%)
Budget & Treasury Office	1 710	36	2.1%	-	-	36	2.1%	7	2.2%	(100.0%)
Corporate Services	20 300	924	4.6%	1 672	8.2%	2 596	12.8%	5 583	20.5%	(70.0%)
Community and Public Safety	-	-	-	-	-	-	-	227	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	227	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	62 033	5 030	8.1%	2 311	3.7%	7 342	11.8%	7 011	26.9%	(67.0%)
Planning and Development	800	-	-	18	2.3%	18	2.3%	58	.3%	(68.7%)
Road Transport	61 233	5 030	8.2%	2 293	3.7%	7 324	12.0%	6 953	45.7%	(67.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	50	-	50	-	-	-	(100.0%)
Electricity	-	-	-	50	-	50	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	248 864	74 137	29.8%	56 409	22.7%	130 546	52.5%	70 556	69.5%	(20.0%)
Ratepayers and other	93 543	17 827	19.1%	16 246	17.4%	34 072	36.4%	22 367	54.3%	(27.4%)
Government - operating	114 368	46 812	40.9%	28 498	24.9%	75 310	65.8%	35 100	82.5%	(18.8%)
Government - capital	32 228	8 735	27.1%	10 736	33.3%	19 471	60.4%	12 303	86.6%	(12.7%)
Interest	8 725	763	8.7%	930	10.7%	1 693	19.4%	785	13.5%	18.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(106 143)	(50 276)	47.4%	(36 127)	34.0%	(86 403)	81.4%	(42 685)	44.8%	(15.4%)
Suppliers and employees	(83 043)	(50 276)	60.5%	(36 127)	43.5%	(86 403)	104.0%	(42 685)	44.9%	(15.4%)
Finance charges	(22 100)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	142 721	23 861	16.7%	20 282	14.2%	44 143	30.9%	27 871	361.8%	(27.2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(40 317)	(7 649)	19.0%	(8 998)	22.3%	(16 647)	41.3%	(15 261)	55.4%	(41.0%)
Capital assets	(40 317)	(7 649)	19.0%	(8 998)	22.3%	(16 647)	41.3%	(15 261)	55.4%	(41.0%)
Net Cash from/(used) Investing Activities	(40 317)	(7 649)	19.0%	(8 998)	22.3%	(16 647)	41.3%	(15 261)	55.4%	(41.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	102 404	16 211	15.8%	11 284	11.0%	27 496	26.9%	12 610	(91.9%)	(10.5%)
Cash/cash equivalents at the year begin:	5 603	-	-	16 211	289.3%	-	-	20 195	100.0%	(19.7%)
Cash/cash equivalents at the year end:	108 007	16 211	15.0%	27 496	25.5%	27 496	25.5%	32 805	(98.4%)	(16.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	KC Maneli	046 645 7451
Financial Manager	Mrs B Lubelwana	046 645 7482

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NXUBA (EC128)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	62 623	17 895	28.6%	10 375	16.6%	28 269	45.1%	11 324	50.9%	(8.4%)
Property rates	3 303	638	19.3%	449	13.6%	1 087	32.9%	434	39.2%	3.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	16 457	3 588	21.8%	2 726	16.6%	6 314	38.4%	3 700	29.5%	(26.3%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 596	403	8.8%	227	4.9%	629	13.7%	341	39.8%	(33.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	112	12	11.0%	2	2.0%	15	13.0%	19	31.4%	(87.9%)
Interest earned - external investments	150	18	12.3%	3	2.2%	22	14.5%	1	-	395.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	45	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	39	7	16.9%	3	7.5%	9	24.4%	6	27.5%	(54.3%)
Licences and permits	5 550	506	9.1%	317	5.7%	823	14.8%	498	29.7%	(36.3%)
Agency services	114	26	23.2%	6	5.7%	33	28.9%	8	13.1%	(19.7%)
Transfers recognised - operational	28 157	12 123	43.1%	6 078	21.6%	18 201	64.6%	5 250	65.7%	15.8%
Other own revenue	4 146	574	13.9%	424	10.2%	999	24.1%	1 023	389.9%	(58.5%)
Gains on disposal of PPE	-	-	-	138	-	138	-	-	-	(100.0%)
Operating Expenditure	83 237	11 681	14.0%	7 469	9.0%	19 150	23.0%	9 303	32.7%	(19.7%)
Employee related costs	26 830	5 299	19.8%	3 666	13.7%	8 966	33.4%	4 758	44.3%	(22.9%)
Remuneration of councillors	2 180	560	25.7%	370	17.0%	930	42.7%	536	42.8%	(31.1%)
Debt impairment	8 740	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 366	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	21 445	2 000	9.3%	877	4.1%	2 877	13.4%	1 050	32.5%	(16.5%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	15 677	3 821	24.4%	2 556	16.3%	6 377	40.7%	2 959	50.2%	(13.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(20 614)	6 214		2 905		9 120		2 021		
Transfers recognised - capital	9 451	3 151	33.3%	-	-	3 151	33.3%	3 712	66.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(11 163)	9 365		2 905		12 271		5 733		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(11 163)	9 365		2 905		12 271		5 733		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(11 163)	9 365		2 905		12 271		5 733		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(11 163)	9 365		2 905		12 271		5 733		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	9 144	662	7.2%	1 575	17.2%	2 237	24.5%	3 806	36.6%	(58.6%)
National Government	9 144	662	7.2%	1 575	17.2%	2 237	24.5%	3 806	38.1%	(58.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	9 144	662	7.2%	1 575	17.2%	2 237	24.5%	3 806	38.1%	(58.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	9 144	662	7.2%	1 575	17.2%	2 237	24.5%	3 806	36.6%	(58.6%)
Governance and Administration	199	4	1.9%	55	27.4%	58	29.3%	-	-	(100.0%)
Executive & Council	89	-	-	9	9.7%	9	9.7%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	110	4	3.5%	46	41.7%	50	45.2%	-	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 790	658	8.5%	1 510	19.4%	2 168	27.8%	3 806	38.7%	(60.3%)
Planning and Development	40	-	-	33	83.4%	33	83.4%	-	-	(100.0%)
Road Transport	7 750	658	8.5%	1 477	19.1%	2 135	27.5%	3 806	38.8%	(61.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 155	-	-	10	.9%	10	.9%	-	-	(100.0%)
Electricity	1 140	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	15	-	-	10	67.0%	10	67.0%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	75 276	21 046	28.0%	10 375	13.8%	31 420	41.7%	15 036	53.3%	(31.0%)
Ratepayers and other	37 518	5 753	15.3%	4 293	11.4%	10 046	26.8%	6 028	37.7%	(28.8%)
Government - operating	28 157	12 123	43.1%	6 078	21.6%	18 201	64.6%	5 250	65.9%	15.8%
Government - capital	9 451	3 151	33.3%	-	-	3 151	33.3%	3 712	66.7%	(100.0%)
Interest	150	18	12.3%	3	2.2%	22	14.5%	46	-	(92.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(83 237)	(11 681)	14.0%	(7 469)	9.0%	(19 150)	23.0%	(9 303)	42.1%	(19.7%)
Suppliers and employees	(83 237)	(11 681)	14.0%	(7 469)	9.0%	(19 150)	23.0%	(9 303)	42.1%	(19.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(7 961)	9 365	(117.6%)	2 905	(36.5%)	12 271	(154.1%)	5 733	112.2%	(49.3%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(9 144)	(662)	7.2%	(1 575)	17.2%	(2 237)	24.5%	(3 806)	58.7%	(58.6%)
Capital assets	(9 144)	(662)	7.2%	(1 575)	17.2%	(2 237)	24.5%	(3 806)	58.7%	(58.6%)
Net Cash from/(used) Investing Activities	(9 144)	(662)	7.2%	(1 575)	17.2%	(2 237)	24.5%	(3 806)	58.7%	(58.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(17 105)	8 703	(50.9%)	1 331	(7.8%)	10 034	(58.7%)	1 927	2 182.4%	(30.9%)
Cash/cash equivalents at the year begin:	29	-	-	8 703	29 809.6%	-	-	4 420	-	96.9%
Cash/cash equivalents at the year end:	(17 076)	8 703	(51.0%)	10 034	(58.8%)	10 034	(58.8%)	6 347	751.8%	58.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Simpiwo Caga	046 684 0034
Financial Manager	Ms Nonkululeko Marambana	046 684 0034

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMATHOLE (DC12)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	1 400 000	340 364	24.3%	298 253	21.3%	638 617	45.6%	283 131	47.8%	5.3%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	99 362	45 080	45.4%	35 220	35.4%	80 300	80.8%	48 088	53.3%	(26.8%)
Service charges - sanitation revenue	54 520	20 560	37.7%	20 347	37.3%	40 906	75.0%	18 697	49.6%	8.8%
Service charges - refuse revenue	-	-	-	-	-	-	-	270	-	(100.0%)
Service charges - other	2 316	1 010	43.6%	1 001	43.2%	2 011	86.8%	894	54.7%	11.9%
Rental of facilities and equipment	738	78	10.5%	70	9.5%	148	20.0%	95	61.6%	(26.5%)
Interest earned - external investments	13 450	602	4.5%	9 273	68.9%	9 874	73.4%	6 184	9.6%	49.9%
Interest earned - outstanding debtors	30 783	8 754	28.4%	8 613	28.0%	17 368	56.4%	7 477	48.5%	15.2%
Dividends received	-	38	-	3	-	41	-	48	-	(93.7%)
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	681 520	262 655	38.5%	221 184	32.5%	483 839	71.0%	188 813	71.9%	17.1%
Other own revenue	517 311	1 588	.3%	2 543	.5%	4 130	.8%	12 563	3.9%	(79.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 357 687	282 281	20.8%	329 867	24.3%	612 148	45.1%	263 661	40.1%	25.1%
Employee related costs	521 705	135 926	26.1%	143 722	27.5%	279 648	53.6%	104 054	42.8%	38.1%
Remuneration of councillors	15 659	3 217	20.5%	3 169	20.2%	6 387	40.8%	2 835	40.4%	11.8%
Debt impairment	119 187	20 750	17.4%	37 411	31.4%	58 161	48.8%	11 577	50.0%	223.1%
Depreciation and asset impairment	153 349	8 995	5.9%	18 117	11.8%	27 112	17.7%	17 287	41.6%	4.8%
Finance charges	15 790	3 932	24.9%	2 460	15.6%	6 392	40.5%	-	-	(100.0%)
Bulk purchases	69 918	10 993	15.7%	11 919	17.0%	22 912	32.8%	13 885	33.6%	(14.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	25 687	1 681	6.5%	1 159	4.5%	2 840	11.1%	6 085	14.0%	(81.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	436 392	96 786	22.2%	111 910	25.6%	208 696	47.8%	107 938	40.5%	3.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	42 313	58 082		(31 614)		26 469		19 469		
Transfers recognised - capital	470 727	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	513 040	58 082		(31 614)		26 469		19 469		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	513 040	58 082		(31 614)		26 469		19 469		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	513 040	58 082		(31 614)		26 469		19 469		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	513 040	58 082		(31 614)		26 469		19 469		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	513 040	121 969	23.8%	128 229	25.0%	250 198	48.8%	93 865	26.2%	36.6%
National Government	470 727	118 345	25.1%	115 489	24.5%	233 834	49.7%	84 493	26.9%	36.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	470 727	118 345	25.1%	115 489	24.5%	233 834	49.7%	84 493	26.9%	36.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	42 313	3 152	7.5%	12 740	30.1%	15 892	37.6%	9 372	19.7%	35.9%
Public contributions and donations	-	472	-	-	-	472	-	-	-	-
Capital Expenditure Standard Classification	513 040	121 969	23.8%	128 229	25.0%	250 198	48.8%	93 865	26.2%	36.6%
Governance and Administration	488 581	275	.1%	256	.1%	531	.1%	7 779	1.7%	(96.7%)
Executive & Council	471 784	55	-	82	-	137	-	7 224	1.6%	(98.9%)
Budget & Treasury Office	1 297	30	2.3%	60	4.6%	90	7.0%	208	10.0%	(71.1%)
Corporate Services	15 500	190	1.2%	114	.7%	304	2.0%	346	17.4%	(67.0%)
Community and Public Safety	4 996	-	-	1 241	24.8%	1 241	24.8%	1 227	21.1%	1.1%
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	4 621	-	-	1 210	26.2%	1 210	26.2%	1 180	24.8%	2.5%
Housing	159	-	-	-	-	-	-	-	-	-
Health	215	-	-	31	14.6%	31	14.6%	47	8.0%	(33.3%)
Economic and Environmental Services	259	-	-	-	-	-	-	135	18.5%	(100.0%)
Planning and Development	259	-	-	-	-	-	-	135	18.5%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	19 204	121 694	633.7%	126 731	659.9%	248 425	1 293.6%	84 724	361.7%	49.6%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	14 838	106 215	715.8%	122 237	823.8%	228 453	1 539.6%	84 719	450.9%	44.3%
Waste Water Management	4 366	15 479	354.6%	4 494	102.9%	19 973	457.5%	4	.7%	103 989.9%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	1 870 727	452 141	24.2%	763 269	40.8%	1 215 411	65.0%	453 103	59.9%	68.5%
Ratepayers and other	661 246	80 978	12.2%	219 869	33.3%	300 847	45.5%	112 478	50.6%	95.5%
Government - operating	681 520	266 900	39.2%	241 844	35.5%	508 744	74.6%	201 158	72.7%	20.2%
Government - capital	470 727	95 818	20.4%	293 466	62.3%	389 284	82.7%	133 282	56.6%	120.2%
Interest	57 234	8 445	14.8%	8 091	14.1%	16 536	28.9%	6 184	37.6%	30.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 085 151)	(599 009)	55.2%	(710 282)	65.5%	(1 309 292)	120.7%	(539 767)	73.5%	31.6%
Suppliers and employees	(1 069 360)	(599 009)	56.0%	(710 282)	66.4%	(1 309 292)	122.4%	(538 102)	73.7%	32.0%
Finance charges	(15 790)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	(1 665)	28.6%	(100.0%)
Net Cash from/(used) Operating Activities	785 576	(146 868)	(18.7%)	52 987	6.7%	(93 881)	(12.0%)	(86 664)	29.3%	(161.1%)
Cash Flow from Investing Activities										
Receipts	-	(167 243)	-	(3 000)	-	(170 243)	-	-	8 925 400.0%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	149	-	-	-	149	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(167 392)	-	(3 000)	-	(170 392)	-	-	-	(100.0%)
Payments	(513 040)	-	-	-	-	-	-	-	-	-
Capital assets	(513 040)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(513 040)	(167 243)	32.6%	(3 000)	.6%	(170 243)	33.2%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	272 536	(314 111)	(115.3%)	49 987	18.3%	(264 124)	(96.9%)	(86 664)	(15 904.4%)	(157.7%)
Cash/cash equivalents at the year begin:	362 675	794 825	219.2%	480 714	132.5%	794 825	219.2%	979 765	196.2%	(50.9%)
Cash/cash equivalents at the year end:	635 211	480 714	75.7%	530 701	83.5%	530 701	83.5%	893 101	239.3%	(40.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	25 824	9.4%	10 277	3.7%	10 763	3.9%	228 160	83.0%	275 023	48.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 881	6.7%	5 980	3.1%	5 933	3.1%	167 446	87.1%	192 239	34.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 579	10.2%	2 740	3.3%	2 671	3.2%	70 250	83.4%	84 240	14.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 050	7.9%	486	3.7%	577	4.4%	11 143	84.1%	13 256	2.3%	-	-	-	-
Total By Income Source	48 334	8.6%	19 482	3.4%	19 944	3.5%	477 000	84.5%	564 760	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 354	11.0%	5 551	4.0%	5 634	4.0%	113 285	81.0%	139 825	24.8%	-	-	-	-
Commercial	4 238	16.3%	1 162	4.5%	1 055	4.1%	19 575	75.2%	26 031	4.6%	-	-	-	-
Households	28 216	7.1%	12 501	3.2%	12 962	3.3%	341 858	86.4%	395 536	70.0%	-	-	-	-
Other	526	15.6%	267	7.9%	292	8.7%	2 282	67.8%	3 368	.6%	-	-	-	-
Total By Customer Group	48 334	8.6%	19 482	3.4%	19 944	3.5%	477 000	84.5%	564 760	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(1 366)	87.0%	(205)	13.0%	-	-	-	-	(1 571)	100.0%
Total	(1 366)	87.0%	(205)	13.0%	-	-	-	-	(1 571)	100.0%

Contact Details

Municipal Manager	Mr Chris Magwangqana	043 701 4137
Financial Manager	Mr Nkosinathi Soga	043 701 5200

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INXUBA YETHEMBA (EC131)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	211 233	80 098	37.9%	16 330	7.7%	96 428	45.7%	42 342	63.8%	(61.4%)
Property rates	23 456	28 064	119.6%	(0)	-	28 064	119.6%	35	107.2%	(100.1%)
Property rates - penalties and collection charges	899	156	17.3%	-	-	156	17.3%	-	23.3%	-
Service charges - electricity revenue	84 775	25 626	30.2%	11 177	13.2%	36 802	43.4%	18 851	52.8%	(40.7%)
Service charges - water revenue	22 004	335	1.5%	1 711	7.8%	2 046	9.3%	2 095	46.7%	(18.4%)
Service charges - sanitation revenue	14 798	92	.6%	(1)	-	91	.6%	43	289.2%	(102.5%)
Service charges - refuse revenue	6 188	3 984	64.4%	1 231	19.9%	5 216	84.3%	-	17.8%	(100.0%)
Service charges - other	168	-	-	-	-	-	-	2 464	1 648.9%	(100.0%)
Rental of facilities and equipment	1 900	556	29.2%	242	12.8%	798	42.0%	446	55.8%	(45.6%)
Interest earned - external investments	58	26	44.5%	7	12.8%	33	57.4%	12	46.6%	(38.6%)
Interest earned - outstanding debtors	6 500	1 898	29.2%	(0)	-	1 898	29.2%	1 765	45.5%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	184	61	33.1%	3	1.7%	64	34.8%	11	63.5%	(71.6%)
Licences and permits	2 496	115	4.6%	26	1.0%	141	5.6%	105	19.6%	(75.4%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	47 095	19 070	40.5%	1 848	3.9%	20 918	44.4%	15 160	75.6%	(87.8%)
Other own revenue	713	115	16.2%	86	12.0%	201	28.2%	1 354	60.8%	(93.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	232 179	45 092	19.4%	14 931	6.4%	60 023	25.9%	46 260	41.5%	(67.7%)
Employee related costs	64 497	15 247	23.6%	5 209	8.1%	20 456	31.7%	18 611	54.0%	(72.0%)
Remuneration of councillors	6 743	1 569	23.3%	495	7.3%	2 064	30.6%	1 504	47.6%	(67.1%)
Debt impairment	6 457	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	57 672	20	-	-	-	20	-	-	-	-
Finance charges	559	0	.1%	-	-	0	.1%	-	-	-
Bulk purchases	54 069	13 891	25.7%	3 338	6.2%	17 228	31.9%	10 473	45.9%	(68.1%)
Other Materials	498	-	-	-	-	-	-	-	-	-
Contracted services	5 084	1 444	28.4%	626	12.3%	2 070	40.7%	2 321	61.4%	(73.0%)
Transfers and grants	178	5 024	2 821.3%	2 388	1 341.1%	7 413	4 162.4%	4 321	3 776.7%	(44.7%)
Other expenditure	36 420	7 896	21.7%	2 874	7.9%	10 770	29.6%	9 030	59.7%	(68.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(20 945)	35 006		1 399		36 405		(3 918)		
Transfers recognised - capital	15 214	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(5 731)	35 006		1 399		36 405		(3 918)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(5 731)	35 006		1 399		36 405		(3 918)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(5 731)	35 006		1 399		36 405		(3 918)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(5 731)	35 006		1 399		36 405		(3 918)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	15 950	3 154	19.8%	1 613	10.1%	4 766	29.9%	2 506	-	(35.7%)
National Government	14 550	3 154	21.7%	1 613	11.1%	4 766	32.8%	1 944	-	(17.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	562	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 550	3 154	21.7%	1 613	11.1%	4 766	32.8%	2 506	-	(35.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	1 400	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	15 950	3 154	19.8%	1 613	10.1%	4 766	29.9%	2 506	-	(35.7%)
Governance and Administration	550	-	-	-	-	-	-	-	-	-
Executive & Council	450	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	100	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 050	939	9.3%	494	4.9%	1 433	14.3%	-	-	(100.0%)
Community & Social Services	6 550	939	14.3%	494	7.5%	1 433	21.9%	-	-	(100.0%)
Sport And Recreation	3 500	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 350	2 214	41.4%	1 119	20.9%	3 333	62.3%	2 506	-	(55.4%)
Planning and Development	600	-	-	-	-	-	-	-	-	-
Road Transport	4 750	2 214	46.6%	1 119	23.6%	3 333	70.2%	2 506	-	(55.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	167 106	80 098	47.9%	31 004	18.6%	111 102	66.5%	2 425 421	1 897.6%	(98.7%)
Ratepayers and other	100 770	59 104	58.7%	24 388	24.2%	83 492	82.9%	1 039 918	1 771.1%	(97.7%)
Government - operating	47 095	19 070	40.5%	5 367	11.4%	24 438	51.9%	1 208 365	2 624.5%	(99.6%)
Government - capital	15 214	-	-	-	-	-	-	-	33.1%	-
Interest	4 027	1 924	47.8%	1 248	31.0%	3 172	78.8%	177 138	4 368.8%	(99.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(165 031)	(60 133)	36.4%	(48 103)	29.1%	(108 236)	65.6%	(3 378 502)	2 913.6%	(98.6%)
Suppliers and employees	(164 472)	(55 108)	33.5%	(43 265)	26.3%	(98 373)	59.8%	(3 095 984)	2 654.1%	(98.6%)
Finance charges	(559)	(0)	.1%	(7)	1.2%	(7)	1.3%	-	-	(100.0%)
Transfers and grants	-	(5 024)	-	(4 832)	-	(9 856)	-	(282 518)	277 912.0%	(98.3%)
Net Cash from/(used) Operating Activities	2 076	19 965	961.9%	(17 100)	(823.8%)	2 866	138.0%	(953 081)	(4 481.5%)	(98.2%)
Cash Flow from Investing Activities										
Receipts	450	1 404	311.9%	-	-	1 404	311.9%	-	-	-
Proceeds on disposal of PPE	450	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	8	-	-	-	8	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	1 395	-	-	-	1 395	-	-	-	-
Payments	(15 214)	(45)	.3%	-	-	(45)	.3%	-	(39.9%)	-
Capital assets	(15 214)	(45)	.3%	-	-	(45)	.3%	-	(39.9%)	-
Net Cash from/(used) Investing Activities	(14 764)	1 359	(9.2%)	-	-	1 359	(9.2%)	-	93.1%	-
Cash Flow from Financing Activities										
Receipts	-	(4 118)	-	48	-	(4 070)	-	2 668	-	(98.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(889)	-	-	-	(889)	-	-	-	-
Increase (decrease) in consumer deposits	-	(3 229)	-	48	-	(3 181)	-	2 668	-	(98.2%)
Payments	(429)	(802)	186.7%	-	-	(802)	186.7%	-	-	-
Repayment of borrowing	(429)	(802)	186.7%	-	-	(802)	186.7%	-	-	-
Net Cash from/(used) Financing Activities	(429)	(4 920)	1 145.5%	48	(11.1%)	(4 872)	1 134.4%	2 668	(995.1%)	(98.2%)
Net Increase/(Decrease) in cash held	(13 118)	16 405	(125.1%)	(17 052)	130.0%	(647)	4.9%	(950 413)	(9 047.1%)	(98.2%)
Cash/cash equivalents at the year begin:	-	-	-	16 405	-	-	-	(334 996)	(71.7%)	(104.9%)
Cash/cash equivalents at the year end:	(13 118)	16 405	(125.1%)	(647)	4.9%	(647)	4.9%	(1 285 409)	(11 625.2%)	(99.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	453	46.7%	14	1.4%	169	17.4%	334	34.4%	970	2.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	660	30.6%	90	4.2%	416	19.3%	994	46.0%	2 159	5.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	113	15.2%	246	33.2%	90	12.1%	293	39.5%	742	1.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	22	4.5%	92	18.5%	47	9.4%	337	67.6%	498	1.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	631	24.5%	76	2.9%	124	4.8%	1 751	67.8%	2 581	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 333	15.0%	27 561	77.6%	1 540	4.3%	1 087	3.1%	35 521	83.6%	-	-	-	-
Total By Income Source	7 212	17.0%	28 079	66.1%	2 385	5.6%	4 795	11.3%	42 471	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 189	47.3%	163	6.5%	991	39.4%	171	6.8%	2 514	5.9%	-	-	-	-
Commercial	2 287	55.0%	399	9.6%	502	12.1%	974	23.4%	4 162	9.8%	-	-	-	-
Households	3 736	10.4%	27 516	76.9%	892	2.5%	3 651	10.2%	35 795	84.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 212	17.0%	28 079	66.1%	2 385	5.6%	4 795	11.3%	42 471	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	478	71.3%	79	11.8%	46	6.9%	67	9.9%	671	73.8%
Auditor-General	14	5.7%	156	65.6%	45	19.0%	23	9.6%	238	26.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	492	54.1%	236	25.9%	91	10.1%	90	9.9%	909	100.0%

Contact Details

Municipal Manager	MS Tantsi	048 801 5005
Financial Manager	L Tukwayo	048 801 5000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: TSOLWANA (EC132)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	96 824	19 066	19.7%	18 870	19.5%	37 935	39.2%	10 570	53.0%	78.5%
Property rates	3 138	1 993	63.5%	199	6.3%	2 192	69.9%	7	152.1%	2 818.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	8 981	2 475	27.6%	1 116	12.4%	3 592	40.0%	1 139	38.9%	(2.0%)
Service charges - water revenue	6 048	-	-	-	-	-	-	1 337	195.6%	(100.0%)
Service charges - sanitation revenue	2 592	-	-	-	-	-	-	491	54.4%	(100.0%)
Service charges - refuse revenue	1 550	663	42.7%	655	42.3%	1 318	85.0%	482	68.6%	36.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	75	36	47.6%	20	26.9%	56	74.5%	14	44.9%	49.0%
Interest earned - external investments	502	166	33.0%	254	50.5%	419	83.6%	303	194.9%	(16.3%)
Interest earned - outstanding debtors	1 028	264	25.7%	331	32.2%	596	57.9%	429	70.9%	(22.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	500	2	.4%	4	.7%	6	1.1%	-	.2%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	9 687	81	.8%	4 446	45.9%	4 528	46.7%	3 583	49.2%	24.1%
Transfers recognised - operational	62 580	13 358	21.3%	11 764	18.8%	25 122	40.1%	2 777	49.0%	323.6%
Other own revenue	114	27	23.9%	81	70.8%	108	94.6%	8	.4%	867.8%
Gains on disposal of PPE	30	-	-	-	-	-	-	-	-	-
Operating Expenditure	103 358	16 219	15.7%	14 930	14.4%	31 149	30.1%	17 344	52.8%	(13.9%)
Employee related costs	26 807	5 848	21.8%	6 451	24.1%	12 299	45.9%	7 018	62.6%	(8.1%)
Remuneration of councillors	2 890	610	21.1%	661	22.9%	1 271	44.0%	580	45.7%	13.9%
Debt impairment	5 935	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 881	-	-	-	-	-	-	-	-	-
Finance charges	120	30	24.7%	30	25.2%	60	49.9%	26	-	17.2%
Bulk purchases	9 778	3 335	34.1%	1 806	18.5%	5 141	52.6%	2 927	66.5%	(38.3%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	25	-	81	-	105	-	-	-	(100.0%)
Transfers and grants	1 993	1 099	55.1%	758	38.1%	1 857	93.2%	754	56.2%	.6%
Other expenditure	48 954	5 273	10.8%	5 142	10.5%	10 415	21.3%	6 039	56.4%	(14.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 534)	2 846		3 940		6 786		(6 774)		
Transfers recognised - capital	11 741	1 982	16.9%	2 823	24.0%	4 806	40.9%	2 515	33.6%	12.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 207	4 829		6 763		11 592		(4 258)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 207	4 829		6 763		11 592		(4 258)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 207	4 829		6 763		11 592		(4 258)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 207	4 829		6 763		11 592		(4 258)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	13 950	2 611	18.7%	2 726	19.5%	5 336	38.3%	2 092	-	30.3%
National Government	11 741	1 918	16.3%	2 529	21.5%	4 447	37.9%	1 666	-	51.8%
Provincial Government	-	-	-	8	-	8	-	310	-	(97.3%)
District Municipality	-	207	-	188	-	395	-	64	-	191.6%
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 741	2 125	18.1%	2 725	23.2%	4 850	41.3%	2 040	-	33.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 209	486	22.0%	1	-	486	22.0%	52	-	(98.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	13 950	2 611	18.7%	2 726	19.5%	5 336	38.3%	2 092	-	30.3%
Governance and Administration	5 312	1 788	33.7%	569	10.7%	2 357	44.4%	39	-	1 345.7%
Executive & Council	4 169	1 302	31.2%	569	13.7%	1 871	44.9%	20	-	2 793.5%
Budget & Treasury Office	1 000	481	48.1%	-	-	481	48.1%	18	-	(100.0%)
Corporate Services	144	5	3.3%	-	-	5	3.3%	1	-	(100.0%)
Community and Public Safety	265	309	116.4%	849	320.2%	1 157	436.6%	1 512	-	(43.9%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	102	-	(100.0%)
Public Safety	265	309	116.4%	849	320.2%	1 157	436.6%	1 410	-	(39.8%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 898	275	3.5%	1 171	14.8%	1 447	18.3%	528	-	121.8%
Planning and Development	35	-	-	-	-	-	-	64	-	(100.0%)
Road Transport	7 863	275	3.5%	1 171	14.9%	1 447	18.4%	464	-	152.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	475	239	50.3%	137	28.8%	376	79.1%	12	-	995.1%
Electricity	175	239	136.6%	137	78.1%	376	214.7%	12	-	995.1%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	300	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	108 535	24 569	22.6%	21 963	20.2%	46 532	42.9%	18 574	67.7%	18.3%
Ratepayers and other	32 685	4 333	13.3%	10 896	33.3%	15 229	46.6%	5 944	39.7%	83.3%
Government - operating	62 580	16 727	26.7%	10 440	16.7%	27 167	43.4%	11 513	83.0%	(9.3%)
Government - capital	11 741	3 086	26.3%	-	-	3 086	26.3%	752	80.7%	(100.0%)
Interest	1 530	423	27.6%	627	41.0%	1 050	68.6%	365	57.3%	71.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(93 753)	(15 326)	16.3%	(21 437)	22.9%	(36 763)	39.2%	(16 601)	67.4%	29.1%
Suppliers and employees	(91 760)	(14 197)	15.5%	(20 649)	22.5%	(34 846)	38.0%	(14 304)	114.1%	44.4%
Finance charges	-	(30)	-	(30)	-	(60)	-	(724)	20.2%	(95.8%)
Transfers and grants	(1 993)	(1 099)	55.1%	(758)	38.1%	(1 857)	93.2%	(1 573)	32.1%	(51.8%)
Net Cash from/(used) Operating Activities	14 782	9 243	62.5%	526	3.6%	9 769	66.1%	1 973	68.5%	(73.3%)
Cash Flow from Investing Activities										
Receipts	(30)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	(30)	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(13 950)	(2 611)	18.7%	(2 726)	19.5%	(5 336)	38.3%	(2 825)	40.9%	(3.5%)
Capital assets	(13 950)	(2 611)	18.7%	(2 726)	19.5%	(5 336)	38.3%	(2 825)	40.9%	(3.5%)
Net Cash from/(used) Investing Activities	(13 980)	(2 611)	18.7%	(2 726)	19.5%	(5 336)	38.2%	(2 825)	26.4%	(3.5%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	802	6 632	826.5%	(2 199)	(274.1%)	4 433	552.4%	(853)	187.2%	157.9%
Cash/cash equivalents at the year begin:	8 636	13 374	154.9%	20 006	231.7%	13 374	154.9%	23 986	-	(16.6%)
Cash/cash equivalents at the year end:	9 438	20 006	212.0%	17 806	188.7%	17 806	188.7%	23 133	425.9%	(23.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	54	74.3%	10	14.0%	5	7.4%	3	4.3%	73	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	54	74.3%	10	14.0%	5	7.4%	3	4.3%	73	100.0%

Contact Details

Municipal Manager	S J Dayi	045 846 0033
Financial Manager	Ms S du Toit	045 846 0033

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INKWANCA (EC133)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	61 222	7 926	12.9%	-	-	7 926	12.9%	17 742	62.4%	(100.0%)
Property rates	5 650	109	1.9%	-	-	109	1.9%	1 026	32.7%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	5 650	573	10.1%	-	-	573	10.1%	755	28.8%	(100.0%)
Service charges - water revenue	1 206	-	-	-	-	-	-	53	28.9%	(100.0%)
Service charges - sanitation revenue	4 756	-	-	-	-	-	-	91	33.1%	(100.0%)
Service charges - refuse revenue	3 004	-	-	-	-	-	-	56	45.2%	(100.0%)
Service charges - other	-	26	-	-	-	26	-	39	-	(100.0%)
Rental of facilities and equipment	212	41	19.2%	-	-	41	19.2%	38	36.7%	(100.0%)
Interest earned - external investments	32	0	.2%	-	-	0	.2%	0	-	(100.0%)
Interest earned - outstanding debtors	2 010	309	15.4%	-	-	309	15.4%	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	62	4	6.4%	-	-	4	6.4%	14	44.9%	(100.0%)
Licences and permits	318	-	-	-	-	-	-	77	38.7%	(100.0%)
Agency services	7 051	-	-	-	-	-	-	665	35.2%	(100.0%)
Transfers recognised - operational	26 238	6 302	24.0%	-	-	6 302	24.0%	12 471	83.3%	(100.0%)
Other own revenue	5 035	561	11.1%	-	-	561	11.1%	2 456	189.3%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	67 709	9 421	13.9%	-	-	9 421	13.9%	10 578	33.6%	(100.0%)
Employee related costs	26 288	4 357	16.6%	-	-	4 357	16.6%	5 811	48.3%	(100.0%)
Remuneration of councillors	2 106	366	17.4%	-	-	366	17.4%	535	49.2%	(100.0%)
Debt impairment	9 701	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 083	-	-	-	-	-	-	-	-	-
Finance charges	130	-	-	-	-	-	-	-	-	-
Bulk purchases	6 285	2 332	37.1%	-	-	2 332	37.1%	1 374	20.9%	(100.0%)
Other Materials	-	9	-	-	-	9	-	399	17.8%	(100.0%)
Contracted services	167	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(404)	-	-	-	(404)	-	-	-	-
Other expenditure	11 948	2 762	23.1%	-	-	2 762	23.1%	2 460	56.5%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 487)	(1 496)		-		(1 496)		7 164		
Transfers recognised - capital	8 695	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 208	(1 496)		-		(1 496)		7 164		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 208	(1 496)		-		(1 496)		7 164		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 208	(1 496)		-		(1 496)		7 164		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 208	(1 496)		-		(1 496)		7 164		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	12 616	9	.1%	-	-	9	.1%	-	21.7%	-
National Government	8 695	-	-	-	-	-	-	-	22.9%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	8 695	-	-	-	-	-	-	-	22.9%	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 921	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	9	-	-	-	9	-	-	-	-
Capital Expenditure Standard Classification	12 616	9	.1%	-	-	9	.1%	-	21.7%	-
Governance and Administration	585	9	1.6%	-	-	9	1.6%	-	-	-
Executive & Council	185	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	400	9	2.3%	-	-	9	2.3%	-	-	-
Community and Public Safety	3 201	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 015	-	-	-	-	-	-	-	-	-
Public Safety	186	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 680	-	-	-	-	-	-	-	31.7%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	5 680	-	-	-	-	-	-	-	32.5%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	3 150	-	-	-	-	-	-	-	-	-
Electricity	1 000	-	-	-	-	-	-	-	-	-
Water	600	-	-	-	-	-	-	-	-	-
Waste Water Management	1 000	-	-	-	-	-	-	-	-	-
Waste Management	550	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	55 584	24 690	44.4%	-	-	24 690	44.4%	13 866	58.5%	(100.0%)
Ratepayers and other	19 528	1 049	5.4%	-	-	1 049	5.4%	5 340	49.8%	(100.0%)
Government - operating	26 238	14 649	55.8%	-	-	14 649	55.8%	8 526	83.8%	(100.0%)
Government - capital	8 695	8 403	96.6%	-	-	8 403	96.6%	-	22.2%	-
Interest	1 123	589	52.4%	-	-	589	52.4%	1	.9%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(47 234)	(13 791)	29.2%	-	-	(13 791)	29.2%	(12 868)	64.9%	(100.0%)
Suppliers and employees	(47 104)	(12 979)	27.6%	-	-	(12 979)	27.6%	(12 868)	64.9%	(100.0%)
Finance charges	(130)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(812)	-	-	-	(812)	-	-	-	-
Net Cash from/(used) Operating Activities	8 350	10 899	130.5%	-	-	10 899	130.5%	999	33.8%	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(12 616)	(2 106)	16.7%	-	-	(2 106)	16.7%	(74)	36.4%	(100.0%)
Capital assets	(12 616)	(2 106)	16.7%	-	-	(2 106)	16.7%	(74)	36.4%	(100.0%)
Net Cash from/(used) Investing Activities	(12 616)	(2 106)	16.7%	-	-	(2 106)	16.7%	(74)	36.4%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(4 266)	8 792	(206.1%)	-	-	8 792	(206.1%)	924	(103.3%)	(100.0%)
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	(1 136)	-	(100.0%)
Cash/cash equivalents at the year end:	(4 266)	8 792	(206.1%)	-	-	8 792	(206.1%)	(212)	(103.3%)	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr G Sgojo	045 967 0882
Financial Manager	Ms L Labuschange	045 967 0882

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: LUKHANJI (EC134)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	456 213	198 270	43.5%	44 938	9.9%	243 208	53.3%	119 081	67.9%	(62.3%)
Property rates	75 162	91 659	121.9%	(3 965)	(5.3%)	87 694	116.7%	(225)	108.4%	1 661.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	178 929	47 188	26.4%	27 339	15.3%	74 527	41.7%	40 972	50.4%	(33.3%)
Service charges - water revenue	-	-	-	-	-	-	-	8 483	56.1%	(100.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	34	104.6%	(100.0%)
Service charges - refuse revenue	30 507	8 464	27.7%	5 663	18.6%	14 127	46.3%	7 282	54.3%	(22.2%)
Service charges - other	-	2	-	-	-	2	-	11	16.5%	(100.0%)
Rental of facilities and equipment	2 476	639	25.8%	449	18.1%	1 088	43.9%	599	49.6%	(25.1%)
Interest earned - external investments	8 200	392	4.8%	2 789	34.0%	3 181	38.8%	4 039	74.0%	(30.9%)
Interest earned - outstanding debtors	12 163	2 611	21.5%	3 857	31.7%	6 468	53.2%	7 013	52.4%	(45.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	348	77	22.1%	32	9.2%	109	31.3%	53	25.3%	(39.6%)
Licences and permits	3 971	1 064	26.8%	612	15.4%	1 675	42.2%	1 064	50.3%	(42.5%)
Agency services	3 774	1 150	30.5%	872	23.1%	2 023	53.6%	1 214	5.3%	(28.1%)
Transfers recognised - operational	128 899	47 020	36.5%	3 561	2.8%	50 581	39.2%	46 591	96.9%	(92.4%)
Other own revenue	11 784	(1 996)	(16.9%)	3 729	31.6%	1 733	14.7%	1 948	38.7%	91.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	3	-	(100.0%)
Operating Expenditure	456 212	92 854	20.4%	72 449	15.9%	165 303	36.2%	96 166	36.8%	(24.7%)
Employee related costs	133 286	30 847	23.1%	19 153	14.4%	49 999	37.5%	31 438	45.3%	(39.1%)
Remuneration of councillors	20 167	4 823	23.9%	3 265	16.2%	8 089	40.1%	4 523	47.8%	(27.8%)
Debt impairment	54 564	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	29 117	-	-	-	-	-	-	-	-	-
Finance charges	1 286	62	4.8%	36	2.8%	98	7.6%	791	30.7%	(95.5%)
Bulk purchases	150 240	43 207	28.8%	37 871	25.2%	81 077	54.0%	36 483	58.8%	3.8%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	4 359	1 094	25.1%	859	19.7%	1 953	44.8%	1 280	41.4%	(32.9%)
Transfers and grants	4 734	1 813	38.3%	718	15.2%	2 531	53.5%	1 233	26.0%	(41.7%)
Other expenditure	58 459	11 008	18.8%	10 547	18.0%	21 555	36.9%	20 418	31.4%	(48.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	0	105 416		(27 511)		77 906		22 915		
Transfers recognised - capital	40 589	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	26 769	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	67 358	105 416		(27 511)		77 906		22 915		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	67 358	105 416		(27 511)		77 906		22 915		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67 358	105 416		(27 511)		77 906		22 915		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	67 358	105 416		(27 511)		77 906		22 915		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	67 361	8 619	12.8%	3 037	4.5%	11 656	17.3%	8 838	24.5%	(65.6%)
National Government	40 591	8 190	20.2%	2 961	7.3%	11 151	27.5%	8 590	34.8%	(65.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	1 000	368	36.8%	57	5.7%	425	42.5%	187	-	(69.3%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 591	8 558	20.6%	3 018	7.3%	11 576	27.8%	8 776	40.2%	(65.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 770	61	.2%	18	.1%	80	.3%	61	9.2%	(70.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	67 361	8 619	12.8%	3 037	4.5%	11 656	17.3%	8 838	24.5%	(65.6%)
Governance and Administration	4 650	61	1.3%	18	.4%	80	1.7%	3	-	618.6%
Executive & Council	1 880	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 770	61	2.2%	18	.7%	80	2.9%	3	-	618.6%
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18 780	2 394	12.7%	1 889	10.1%	4 283	22.8%	4 343	28.8%	(56.5%)
Community & Social Services	11 860	813	6.9%	1 146	9.7%	1 959	16.5%	3 595	33.9%	(68.1%)
Sport And Recreation	6 920	1 581	22.8%	743	10.7%	2 324	33.6%	733	16.1%	1.3%
Public Safety	-	-	-	-	-	-	-	15	5.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	24 931	6 163	24.7%	1 130	4.5%	7 293	29.3%	4 309	23.0%	(73.8%)
Planning and Development	1 880	536	28.5%	-	-	536	28.5%	606	22.7%	(100.0%)
Road Transport	23 051	5 628	24.4%	1 130	4.9%	6 757	29.3%	3 703	23.0%	(69.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	19 000	-	-	-	-	-	-	183	22.2%	(100.0%)
Electricity	19 000	-	-	-	-	-	-	99	9.3%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	84	55.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	440 020	123 369	28.0%	134 373	30.5%	257 742	58.6%	134 848	59.3%	(.4%)
Ratepayers and other	262 331	57 515	21.9%	75 079	28.6%	132 595	50.5%	82 874	51.0%	(9.4%)
Government - operating	128 898	57 673	44.7%	39 824	30.9%	97 497	75.6%	47 007	78.6%	(15.3%)
Government - capital	40 591	7 400	18.2%	15 650	38.6%	23 050	56.8%	-	62.5%	(100.0%)
Interest	8 200	781	9.5%	3 819	46.6%	4 601	56.1%	4 968	79.4%	(23.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(379 015)	(92 860)	24.5%	(98 358)	26.0%	(191 218)	50.5%	(95 507)	48.3%	3.0%
Suppliers and employees	(378 890)	(90 985)	24.0%	(97 186)	25.7%	(188 171)	49.7%	(94 123)	99.3%	3.3%
Finance charges	(124)	(62)	50.1%	(53)	42.9%	(116)	93.0%	(155)	.2%	(65.5%)
Transfers and grants	-	(1 813)	-	(1 119)	-	(2 931)	-	(1 229)	2.7%	(9.0%)
Net Cash from/(used) Operating Activities	61 005	30 509	50.0%	36 015	59.0%	66 525	109.0%	39 341	110.6%	(8.5%)
Cash Flow from Investing Activities										
Receipts	20 500	-	-	-	-	-	-	3	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	3	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	20 500	-	-	-	-	-	-	-	-	-
Payments	(61 090)	(8 619)	14.1%	(20 795)	34.0%	(29 414)	48.1%	(11 029)	27.6%	88.6%
Capital assets	(61 090)	(8 619)	14.1%	(20 795)	34.0%	(29 414)	48.1%	(11 029)	27.6%	88.6%
Net Cash from/(used) Investing Activities	(40 590)	(8 619)	21.2%	(20 795)	51.2%	(29 414)	72.5%	(11 025)	56.5%	88.6%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 162)	-	-	(449)	38.6%	(449)	38.6%	(636)	38.8%	(29.5%)
Repayment of borrowing	(1 162)	-	-	(449)	38.6%	(449)	38.6%	(636)	38.8%	(29.5%)
Net Cash from/(used) Financing Activities	(1 162)	-	-	(449)	38.6%	(449)	38.6%	(636)	38.8%	(29.5%)
Net Increase/(Decrease) in cash held	19 253	21 890	113.7%	14 772	76.7%	36 662	190.4%	27 680	150.5%	(46.6%)
Cash/cash equivalents at the year begin:	148 352	148 352	100.0%	170 242	114.8%	148 352	100.0%	170 708	220.6%	(.3%)
Cash/cash equivalents at the year end:	167 605	170 242	101.6%	185 014	110.4%	185 014	110.4%	198 388	188.0%	(6.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 742	27.5%	3 075	14.7%	1 824	8.7%	10 240	49.0%	20 881	5.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 656	4.7%	4 527	3.8%	3 839	3.2%	105 793	88.3%	119 815	32.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	11	100.0%	-	-	11	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 632	2.6%	2 220	2.2%	2 300	2.2%	95 879	93.1%	103 031	27.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 990	2.5%	1 962	2.5%	1 873	2.3%	73 983	92.7%	79 809	21.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 696	9.2%	1 152	2.3%	587	1.2%	44 448	87.4%	50 884	13.6%	-	-	-	-
Total By Income Source	20 716	5.5%	12 937	3.5%	10 435	2.8%	330 343	88.2%	374 430	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 144	22.7%	1 271	25.2%	934	18.5%	1 699	33.7%	5 048	1.3%	-	-	-	-
Commercial	9 822	24.7%	3 423	8.6%	1 846	4.6%	24 741	62.1%	39 833	10.6%	-	-	-	-
Households	9 749	3.0%	8 242	2.5%	7 654	2.3%	303 903	92.2%	329 549	88.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 716	5.5%	12 937	3.5%	10 435	2.8%	330 343	88.2%	374 430	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 580	68.5%	662	17.6%	526	14.0%	-	-	3 768	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 580	68.5%	662	17.6%	526	14.0%	-	-	3 768	100.0%

Contact Details

Municipal Manager	G Brown	045 807 2746
Financial Manager	Lindiwe Ngeno	045 807 2000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INTSIKA YETHU (EC135)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	147 572	-	-	-	-	-	-	56 496	99.9%	(100.0%)
Property rates	4 865	-	-	-	-	-	-	146	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	65	61.4%	(100.0%)
Rental of facilities and equipment	237	-	-	-	-	-	-	323	74.2%	(100.0%)
Interest earned - external investments	299	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	250	-	-	-	-	-	-	73	13.1%	(100.0%)
Licences and permits	3 573	-	-	-	-	-	-	161	65.8%	(100.0%)
Agency services	364	-	-	-	-	-	-	135	9.1%	(100.0%)
Transfers recognised - operational	120 382	-	-	-	-	-	-	53 987	100.4%	(100.0%)
Other own revenue	17 602	-	-	-	-	-	-	1 607	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	178 274	-	-	-	-	-	-	61 236	124.2%	(100.0%)
Employee related costs	67 709	-	-	-	-	-	-	19 444	-	(100.0%)
Remuneration of councillors	-	-	-	-	-	-	-	-	14.4%	-
Debt impairment	581	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	1 023	-	-	-	-	-	-	13 613	-	(100.0%)
Contracted services	2 167	-	-	-	-	-	-	104	35.8%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	91.1%	-
Other expenditure	102 867	-	-	-	-	-	-	28 076	73.4%	(100.0%)
Loss on disposal of PPE	3 927	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 702)	-		-		-		(4 740)		
Transfers recognised - capital	38 856	-	-	-	-	-	-	12 412	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 154	-		-		-		7 672		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 154	-		-		-		7 672		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 154	-		-		-		7 672		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 154	-		-		-		7 672		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	6 389	-	-	-	-	-	-	7 425	364 855.6%	(100.0%)
National Government	4 957	-	-	-	-	-	-	5 847	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	466	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	5 423	-	-	-	-	-	-	5 847	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	966	-	-	-	-	-	-	1 578	72 955.9%	(100.0%)
Capital Expenditure Standard Classification	6 389	-	-	-	-	-	-	7 425	364 855.6%	(100.0%)
Governance and Administration	731	-	-	-	-	-	-	996	72 700.7%	(100.0%)
Executive & Council	331	-	-	-	-	-	-	996	99 600.0%	(100.0%)
Budget & Treasury Office	248	-	-	-	-	-	-	-	-	-
Corporate Services	152	-	-	-	-	-	-	-	-	-
Community and Public Safety	235	-	-	-	-	-	-	-	-	-
Community & Social Services	235	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 423	-	-	-	-	-	-	6 429	1 602 944.7%	(100.0%)
Planning and Development	466	-	-	-	-	-	-	-	-	-
Road Transport	4 957	-	-	-	-	-	-	6 429	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	186 429	-	-	-	-	-	-	68 908	85.9%	(100.0%)
Ratepayers and other	22 741	-	-	-	-	-	-	2 509	26.2%	(100.0%)
Government - operating	118 533	-	-	-	-	-	-	53 987	100.4%	(100.0%)
Government - capital	44 856	-	-	-	-	-	-	12 412	73.6%	(100.0%)
Interest	299	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(223 129)	-	-	-	-	-	-	(71 355)	105.4%	(100.0%)
Suppliers and employees	(222 939)	-	-	-	-	-	-	(71 355)	179.7%	(100.0%)
Finance charges	(190)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(36 701)	-	-	-	-	-	-	(2 447)	34.4%	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	(17 537)	-	(100.0%)
Capital assets	-	-	-	-	-	-	-	(17 537)	-	(100.0%)
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	(17 537)	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(36 701)	-	-	-	-	-	-	(19 983)	2.7%	(100.0%)
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	23 926	-	(100.0%)
Cash/cash equivalents at the year end:	(36 701)	-	-	-	-	-	-	3 943	5.5%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Z Shasha	047 874 8708
Financial Manager	Mr XOLANI NTIKINCA	047 874 8739

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: EMALAHLENI (EC) (EC136)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	168 489	48 517	28.8%	39 938	23.7%	88 455	52.5%	45 748	54.5%	(12.7%)
Property rates	2 034	3 056	150.2%	(17)	(.8%)	3 039	149.4%	-	40.9%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	7 141	1 849	25.9%	1 281	17.9%	3 130	43.8%	1 621	53.1%	(21.0%)
Service charges - water revenue	2 036	3	.1%	-	-	3	.1%	1 682	92.0%	(100.0%)
Service charges - sanitation revenue	375	13	3.4%	3	.7%	15	4.0%	1 041	60.3%	(99.8%)
Service charges - refuse revenue	2 820	773	27.4%	455	16.1%	1 228	43.6%	752	35.2%	(39.4%)
Service charges - other	278	-	-	-	-	-	-	82	-	(100.0%)
Rental of facilities and equipment	604	142	23.5%	(39)	(6.5%)	102	16.9%	141	62.6%	(127.9%)
Interest earned - external investments	2 086	851	40.8%	630	30.2%	1 481	71.0%	584	60.8%	8.0%
Interest earned - outstanding debtors	5 098	962	18.9%	657	12.9%	1 619	31.8%	1 879	82.9%	(65.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	113	42	37.3%	6	5.2%	48	42.5%	42	42 369.0%	(86.1%)
Licences and permits	498	114	22.9%	82	16.4%	196	39.3%	123	34.6%	(33.8%)
Agency services	1 236	55	4.5%	17	1.4%	73	5.9%	5 792	29.0%	(99.7%)
Transfers recognised - operational	108 178	40 554	37.5%	36 811	34.0%	77 366	71.5%	30 603	63.8%	20.3%
Other own revenue	35 992	103	.3%	52	.1%	155	.4%	1 407	11.6%	(96.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	199 455	38 912	19.5%	27 404	13.7%	66 316	33.2%	35 381	31.8%	(22.5%)
Employee related costs	61 639	12 618	20.5%	6 232	10.1%	18 850	30.6%	9 362	50.1%	(33.4%)
Remuneration of councillors	10 227	2 323	22.7%	1 585	15.5%	3 908	38.2%	2 365	46.2%	(33.0%)
Debt impairment	3 251	268	8.2%	179	5.5%	446	13.7%	-	-	(100.0%)
Depreciation and asset impairment	23 084	5 730	24.8%	3 820	16.5%	9 549	41.4%	-	-	(100.0%)
Finance charges	175	-	-	-	-	-	-	-	-	-
Bulk purchases	17 213	4 794	27.8%	2 408	14.0%	7 202	41.8%	3 081	47.5%	(21.8%)
Other Materials	-	-	-	-	-	-	-	787	-	(100.0%)
Contracted services	5 762	381	6.6%	1 460	25.3%	1 842	32.0%	431	62.5%	238.5%
Transfers and grants	17 899	4 351	24.3%	6 061	33.9%	10 412	58.2%	4 630	145.6%	30.9%
Other expenditure	60 203	8 447	14.0%	5 659	9.4%	14 106	23.4%	14 726	21.4%	(61.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 966)	9 605		12 534		22 139		10 367		
Transfers recognised - capital	30 970	1 938	6.3%	3 816	12.3%	5 754	18.6%	5 752	48.7%	(33.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4	11 543		16 350		27 893		16 119		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4	11 543		16 350		27 893		16 119		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4	11 543		16 350		27 893		16 119		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4	11 543		16 350		27 893		16 119		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	38 223	2 234	5.8%	3 867	10.1%	6 101	16.0%	7 732	34.3%	(50.0%)
National Government	30 970	1 350	4.4%	3 704	12.0%	5 054	16.3%	4 936	41.7%	(25.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 970	1 350	4.4%	3 704	12.0%	5 054	16.3%	4 936	41.7%	(25.0%)
Borrowing	-	-	-	-	-	-	-	71	-	(100.0%)
Internally generated funds	7 253	884	12.2%	163	2.2%	1 047	14.4%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	2 725	-	(100.0%)
Capital Expenditure Standard Classification	38 223	2 234	5.8%	3 867	10.1%	6 101	16.0%	7 732	34.3%	(50.0%)
Governance and Administration	5 740	278	4.8%	112	2.0%	390	6.8%	662	9.1%	(83.1%)
Executive & Council	4 210	56	1.3%	69	1.6%	125	3.0%	100	1.6%	(30.9%)
Budget & Treasury Office	1 160	218	18.8%	13	1.1%	232	20.0%	470	50.2%	(97.2%)
Corporate Services	370	4	1.0%	30	8.1%	34	9.1%	92	66.6%	(67.5%)
Community and Public Safety	19 700	892	4.5%	2 037	10.3%	2 929	14.9%	135	11.2%	1 410.0%
Community & Social Services	15 303	633	4.1%	1 125	7.3%	1 758	11.5%	135	3.0%	733.6%
Sport And Recreation	4 397	258	5.9%	913	20.8%	1 171	26.6%	-	16.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 729	1 065	18.6%	1 717	30.0%	2 782	48.6%	6 995	67.2%	(75.5%)
Planning and Development	2 290	11	.5%	13	.6%	24	1.1%	133	4.8%	(90.2%)
Road Transport	3 439	1 054	30.6%	1 704	49.5%	2 758	80.2%	6 862	80.5%	(75.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	7 054	-	-	-	-	-	-	(60)	21.7%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	7 054	-	-	-	-	-	-	(60)	21.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	196 208	50 455	25.7%	43 754	22.3%	94 209	48.0%	57 918	58.1%	(24.5%)
Ratepayers and other	49 876	6 149	12.3%	1 840	3.7%	7 989	16.0%	13 772	25.4%	(86.6%)
Government - operating	108 178	40 554	37.5%	36 811	34.0%	77 366	71.5%	32 587	70.5%	13.0%
Government - capital	30 970	1 938	6.3%	3 816	12.3%	5 754	18.6%	9 094	77.9%	(58.0%)
Interest	7 184	1 813	25.2%	1 287	17.9%	3 100	43.2%	2 465	77.1%	(47.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(173 119)	(38 912)	22.5%	(27 283)	15.8%	(66 195)	38.2%	(34 197)	37.1%	(20.2%)
Suppliers and employees	(155 045)	(34 561)	22.3%	(21 222)	13.7%	(55 783)	36.0%	(29 567)	33.6%	(28.2%)
Finance charges	(175)	-	-	-	-	-	-	-	-	-
Transfers and grants	(17 899)	(4 351)	24.3%	(6 061)	33.9%	(10 412)	58.2%	(4 630)	145.6%	30.9%
Net Cash from/(used) Operating Activities	23 089	11 543	50.0%	16 471	71.3%	28 014	121.3%	23 721	165.6%	(30.6%)
Cash Flow from Investing Activities										
Receipts	-	(9)	-	(19)	-	(29)	-	(1 178)	(102.2%)	(98.4%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	(1 195)	-	(100.0%)
Decrease (increase) in non-current investments	-	(9)	-	(19)	-	(29)	-	17	(87.3%)	(212.8%)
Payments	(38 223)	(2 234)	5.8%	(3 867)	10.1%	(6 101)	16.0%	(7 732)	34.3%	(50.0%)
Capital assets	(38 223)	(2 234)	5.8%	(3 867)	10.1%	(6 101)	16.0%	(7 732)	34.3%	(50.0%)
Net Cash from/(used) Investing Activities	(38 223)	(2 244)	5.9%	(3 886)	10.2%	(6 130)	16.0%	(8 909)	68.7%	(56.4%)
Cash Flow from Financing Activities										
Receipts	-	-	-	(4)	-	(4)	-	1	-	(574.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	(5)	-	(5)	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	1	-	1	-	1	-	18.6%
Payments	(195)	(41)	21.1%	(28)	14.3%	(69)	35.4%	(82)	-	(66.2%)
Repayment of borrowing	(195)	(41)	21.1%	(28)	14.3%	(69)	35.4%	(82)	-	(66.2%)
Net Cash from/(used) Financing Activities	(195)	(41)	21.1%	(32)	16.3%	(73)	37.4%	(82)	-	(61.0%)
Net Increase/(Decrease) in cash held	(15 329)	9 259	(60.4%)	12 553	(81.9%)	21 811	(142.3%)	14 730	395 344.7%	(14.8%)
Cash/cash equivalents at the year begin:	31 725	50 993	160.7%	60 252	189.9%	50 993	160.7%	26 236	24.5%	129.6%
Cash/cash equivalents at the year end:	16 395	60 252	367.5%	72 805	444.1%	72 805	444.1%	40 967	95.4%	77.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(27)	100.0%	(27)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	450	14.8%	71	2.4%	69	2.3%	2 443	80.5%	3 034	5.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	972	5.3%	385	2.1%	227	1.2%	16 881	91.4%	18 464	31.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	(7)	100.0%	(7)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	439	1.4%	433	1.3%	426	1.3%	30 848	96.0%	32 146	54.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	48	2.8%	48	2.8%	64	3.7%	1 584	90.8%	1 745	2.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	0	-	-	-	3 934	100.0%	3 934	6.6%	-	-	-	-
Total By Income Source	1 909	3.2%	937	1.6%	787	1.3%	55 656	93.9%	59 289	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	451	5.8%	140	1.8%	136	1.7%	7 061	90.7%	7 789	13.1%	-	-	-	-
Commercial	848	15.2%	95	1.7%	93	1.7%	4 555	81.5%	5 591	9.4%	-	-	-	-
Households	550	1.2%	678	1.5%	533	1.2%	42 466	96.0%	44 227	74.6%	-	-	-	-
Other	59	3.5%	24	1.4%	25	1.5%	1 574	93.6%	1 682	2.8%	-	-	-	-
Total By Customer Group	1 909	3.2%	937	1.6%	787	1.3%	55 656	93.9%	59 289	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9	100.0%	-	-	-	-	-	-	9	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9	100.0%	-	-	-	-	-	-	9	100.0%

Contact Details

Municipal Manager	Dr S W Vatala	047 878 0020
Financial Manager	Mr G P de Jager	047 878 2011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ENGCOBO (EC137)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	153 899	48 962	31.8%	41 045	26.7%	90 007	58.5%	38 745	70.7%	5.9%
Property rates	4 000	999	25.0%	652	16.3%	1 652	41.3%	817	51.4%	(20.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 000	123	12.3%	175	17.5%	298	29.8%	-	-	(100.0%)
Service charges - other	-	64	-	-	-	64	-	648	45.0%	(100.0%)
Rental of facilities and equipment	298	80	26.8%	49	16.4%	129	43.2%	9	10.0%	438.7%
Interest earned - external investments	3 500	775	22.2%	675	19.3%	1 450	41.4%	721	219.5%	(6.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	100	-	-	4	4.1%	4	4.1%	3	5.6%	50.0%
Licences and permits	5 500	1 038	18.9%	718	13.1%	1 756	31.9%	739	53.8%	(2.8%)
Agency services	-	1 605	-	-	-	1 605	-	-	-	-
Transfers recognised - operational	108 212	42 764	39.5%	35 171	32.5%	77 935	72.0%	29 168	77.2%	20.6%
Other own revenue	31 289	1 513	4.8%	3 600	11.5%	5 113	16.3%	6 640	38.6%	(45.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	173 780	29 441	16.9%	26 364	15.2%	55 806	32.1%	32 924	51.4%	(19.9%)
Employee related costs	49 161	10 209	20.8%	9 739	19.8%	19 948	40.6%	10 924	53.5%	(10.8%)
Remuneration of councillors	11 971	2 868	24.0%	2 812	23.5%	5 680	47.4%	2 408	47.3%	16.8%
Debt impairment	1 650	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	38 000	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	12 435	140	1.1%	218	1.7%	358	2.9%	885	11.1%	(75.4%)
Contracted services	7 400	32	.4%	630	8.5%	663	9.0%	131	-	379.9%
Transfers and grants	2 000	-	-	-	-	-	-	-	-	-
Other expenditure	51 163	16 191	31.6%	12 966	25.3%	29 157	57.0%	18 576	77.8%	(30.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 881)	19 521		14 680		34 201		5 821		
Transfers recognised - capital	49 004	8 500	17.3%	8 000	16.3%	16 500	33.7%	-	47.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 123	28 021		22 680		50 701		5 821		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	29 123	28 021		22 680		50 701		5 821		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 123	28 021		22 680		50 701		5 821		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 123	28 021		22 680		50 701		5 821		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	68 423	843	1.2%	21 147	30.9%	21 990	32.1%	5 149	-	310.7%
National Government	42 908	-	-	20 668	48.2%	20 668	48.2%	5 017	-	312.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	6 800	-	-	-	-	-	-	132	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	49 708	-	-	20 668	41.6%	20 668	41.6%	5 149	-	301.4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 715	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	843	-	479	-	1 322	-	-	-	(100.0%)
Capital Expenditure Standard Classification	68 423	843	1.2%	21 147	30.9%	21 990	32.1%	5 149	-	310.7%
Governance and Administration	590	184	31.2%	233	39.5%	417	70.6%	2	-	10 977.1%
Executive & Council	350	21	5.9%	36	10.3%	57	16.2%	-	-	(100.0%)
Budget & Treasury Office	170	36	21.0%	102	60.3%	138	81.2%	-	-	(100.0%)
Corporate Services	70	128	182.2%	94	134.7%	222	316.9%	2	-	4 387.3%
Community and Public Safety	1 250	9	.7%	200	16.0%	209	16.7%	1 090	-	(81.7%)
Community & Social Services	1 250	9	.7%	200	16.0%	209	16.7%	1 090	-	(81.7%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	59 783	650	1.1%	15 288	25.6%	15 939	26.7%	3 925	-	289.5%
Planning and Development	1 650	-	-	10	.6%	10	.6%	-	-	(100.0%)
Road Transport	58 133	650	1.1%	15 279	26.3%	15 929	27.4%	3 925	-	289.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	6 800	-	-	5 426	79.8%	5 426	79.8%	132	-	4 002.6%
Electricity	-	-	-	5 426	-	5 426	-	-	-	(100.0%)
Water	6 800	-	-	-	-	-	-	132	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	202 903	58 394	28.8%	49 045	24.2%	107 438	53.0%	38 744	65.1%	26.6%
Ratepayers and other	42 187	4 749	11.3%	5 199	12.3%	9 948	23.6%	8 855	42.3%	(41.3%)
Government - operating	108 212	44 369	41.0%	35 171	32.5%	79 540	73.5%	29 168	77.2%	20.6%
Government - capital	49 004	8 500	17.3%	8 000	16.3%	16 500	33.7%	-	47.5%	(100.0%)
Interest	3 500	775	22.2%	675	19.3%	1 450	41.4%	721	219.5%	(6.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(134 130)	(28 907)	21.6%	(31 917)	23.8%	(60 823)	45.3%	(32 930)	56.6%	(3.1%)
Suppliers and employees	(132 060)	(28 907)	21.9%	(31 917)	24.2%	(60 823)	46.1%	(32 930)	58.3%	(3.1%)
Finance charges	(70)	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	68 773	29 487	42.9%	17 128	24.9%	46 615	67.8%	5 814	80.0%	194.6%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(68 423)	(826)	1.2%	(15 828)	23.1%	(16 655)	24.3%	(5 074)	17.1%	211.9%
Capital assets	(68 423)	(826)	1.2%	(15 828)	23.1%	(16 655)	24.3%	(5 074)	17.1%	211.9%
Net Cash from/(used) Investing Activities	(68 423)	(826)	1.2%	(15 828)	23.1%	(16 655)	24.3%	(5 074)	17.1%	211.9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	350	28 661	8 183.4%	1 299	371.0%	29 960	8 554.5%	740	352.7%	75.6%
Cash/cash equivalents at the year begin:	59 337	49 156	82.8%	77 817	131.1%	49 156	82.8%	94 455	99.5%	(17.6%)
Cash/cash equivalents at the year end:	59 687	77 817	130.4%	79 116	132.6%	79 116	132.6%	95 195	140.6%	(16.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 400	34.8%	132	3.3%	11	.3%	2 480	61.6%	4 022	87.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	148	26.3%	20	3.5%	19	3.5%	375	66.8%	562	12.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	10	29.8%	-	-	-	-	23	70.2%	32	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 557	33.7%	151	3.3%	31	.7%	2 878	62.3%	4 617	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	201	80.6%	8	3.2%	1	.3%	40	15.9%	249	5.4%	-	-	-	-
Commercial	695	41.6%	91	5.5%	12	.7%	871	52.2%	1 669	36.2%	-	-	-	-
Households	662	24.5%	52	1.9%	18	.7%	1 967	72.9%	2 698	58.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 557	33.7%	151	3.3%	31	.7%	2 878	62.3%	4 617	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	892	100.0%	-	-	-	-	-	-	892	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	892	100.0%	-	-	-	-	-	-	892	100.0%

Contact Details

Municipal Manager	Silamko Mahlasela	047 548 5601
Financial Manager	M Matomane	047 548 5604

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SAKHISIZWE (EC138)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	130	69 616	53 356.8%	22 162	16 986.2%	91 779	70 343.0%	22 880	72.7%	(3.1%)
Property rates	-	7 965	-	277	-	8 242	-	497	198.1%	(44.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	1 890	-	1 317	-	3 207	-	1 292	35.2%	1.9%
Service charges - water revenue	-	24	-	-	-	24	-	16 958	-	(100.0%)
Service charges - sanitation revenue	-	504	-	-	-	504	-	328	77.6%	(100.0%)
Service charges - refuse revenue	-	814	-	242	-	1 056	-	464	37.1%	(48.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	46	-	33	-	79	-	24	5.2%	35.9%
Interest earned - external investments	-	85	-	22	-	106	-	87	59.0%	(75.0%)
Interest earned - outstanding debtors	-	691	-	286	-	977	-	872	38.8%	(67.2%)
Dividends received	-	-	-	-	-	-	-	124	-	(100.0%)
Fines	-	0	-	-	-	0	-	0	18.6%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	3 611	-	3 611	-	1 473	94.5%	145.1%
Transfers recognised - operational	-	19 264	-	16 217	-	35 481	-	332	41.7%	4 783.7%
Other own revenue	130	38 248	29 315.0%	158	121.2%	38 406	29 436.2%	427	6.6%	(63.0%)
Gains on disposal of PPE	-	85	-	-	-	85	-	-	-	-
Operating Expenditure	106	26 244	24 669.8%	7 491	7 041.7%	33 736	31 711.5%	13 001	37.0%	(42.4%)
Employee related costs	-	15 119	-	2 757	-	17 876	-	4 967	44.8%	(44.5%)
Remuneration of councillors	-	1 344	-	448	-	1 791	-	795	38.9%	(43.7%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	141	-	35	-	176	-	116	33.7%	(70.1%)
Bulk purchases	-	2 848	-	702	-	3 550	-	725	18.1%	(3.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	372	-	309	-	681	-	43	25.2%	613.7%
Transfers and grants	-	627	-	1 202	-	1 830	-	182	30.7%	559.7%
Other expenditure	106	5 793	5 445.1%	2 039	1 916.9%	7 832	7 362.0%	6 173	47.3%	(67.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	24	43 372		14 671		58 043		9 879		
Transfers recognised - capital	-	5 153	-	549	-	5 702	-	1 360	48.2%	(59.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24	48 525		15 221		63 745		11 240		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	24	48 525		15 221		63 745		11 240		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24	48 525		15 221		63 745		11 240		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24	48 525		15 221		63 745		11 240		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	23 274	3 545	15.2%	2 396	10.3%	5 941	25.5%	1 815	48.3%	32.0%
National Government	23 274	-	-	249	1.1%	249	1.1%	1 548	49.8%	(83.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	332	-	332	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 274	-	-	581	2.5%	581	2.5%	1 548	49.8%	(62.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3 545	-	1 815	-	5 360	-	267	35.1%	578.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	23 274	3 545	15.2%	2 396	10.3%	5 941	25.5%	1 815	48.3%	32.0%
Governance and Administration	700	41	5.9%	24	3.4%	66	9.4%	35	69.3%	(30.1%)
Executive & Council	600	30	5.0%	-	-	30	5.0%	5	36.4%	(100.0%)
Budget & Treasury Office	100	-	-	24	24.1%	24	24.1%	8	244.0%	187.4%
Corporate Services	-	12	-	-	-	12	-	21	-	(100.0%)
Community and Public Safety	6 300	402	6.4%	565	9.0%	967	15.3%	183	-	209.2%
Community & Social Services	6 300	402	6.4%	565	9.0%	967	15.3%	183	-	209.2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 317	3 102	33.3%	1 807	19.4%	4 908	52.7%	1 436	29.9%	25.8%
Planning and Development	-	-	-	10	-	10	-	11	-	(9.5%)
Road Transport	9 317	3 102	33.3%	1 797	19.3%	4 899	52.6%	1 426	29.8%	26.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	6 957	-	-	-	-	-	-	161	164.6%	(100.0%)
Electricity	5 050	-	-	-	-	-	-	161	46.1%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	1 907	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	115 254	19 785	17.2%	4 724	4.1%	24 510	21.3%	52 251	96 238.6%	(91.0%)
Ratepayers and other	38 922	32 799	84.3%	1 560	4.0%	34 359	88.3%	32 742	137 528.6%	(95.2%)
Government - operating	53 757	(19 247)	(35.8%)	-	-	(19 247)	(35.8%)	14 007	68 678.0%	(100.0%)
Government - capital	17 464	5 921	33.9%	2 897	16.6%	8 817	50.5%	4 008	78 321.1%	(27.7%)
Interest	5 111	312	6.1%	268	5.2%	580	11.3%	1 417	53 900.4%	(81.1%)
Dividends	-	-	-	-	-	-	-	78	-	(100.0%)
Payments	(86 021)	(19 997)	23.2%	(6 547)	7.6%	(26 544)	30.9%	(47 780)	109 783.9%	(86.3%)
Suppliers and employees	(80 278)	(18 623)	23.2%	(5 857)	7.3%	(24 480)	30.5%	(46 591)	112 087.6%	(87.4%)
Finance charges	(397)	(134)	33.6%	(39)	9.7%	(172)	43.3%	(171)	-	(77.5%)
Transfers and grants	(5 346)	(1 240)	23.2%	(652)	12.2%	(1 892)	35.4%	(1 017)	47 645.8%	(35.9%)
Net Cash from/(used) Operating Activities	29 233	(212)	(.7%)	(1 822)	(6.2%)	(2 034)	(7.0%)	4 472	57 247.4%	(140.8%)
Cash Flow from Investing Activities										
Receipts	119	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	119	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(23 274)	-	-	-	-	-	-	(3 310)	62 978.6%	(100.0%)
Capital assets	(23 274)	-	-	-	-	-	-	(3 310)	62 978.6%	(100.0%)
Net Cash from/(used) Investing Activities	(23 155)	-	-	-	-	-	-	(3 310)	62 978.6%	(100.0%)
Cash Flow from Financing Activities										
Receipts	35	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	35	-	-	-	-	-	-	-	-	-
Payments	(302)	-	-	-	-	-	-	(824)	40 629.5%	(100.0%)
Repayment of borrowing	(302)	-	-	-	-	-	-	(824)	40 629.5%	(100.0%)
Net Cash from/(used) Financing Activities	(266)	-	-	-	-	-	-	(824)	40 629.5%	(100.0%)
Net Increase/(Decrease) in cash held	5 812	(212)	(3.6%)	(1 822)	(31.4%)	(2 034)	(35.0%)	337	50 861.2%	(641.0%)
Cash/cash equivalents at the year begin:	25 048	-	-	(212)	(.8%)	-	-	14 779	243 183.3%	(101.4%)
Cash/cash equivalents at the year end:	30 860	(212)	(.7%)	(2 034)	(6.6%)	(2 034)	(6.6%)	15 116	139 783.9%	(113.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	T Samuel	047 877 0126
Financial Manager	Peter H Steyn	045 931 1011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: CHRIS HANI (DC13)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	1 074 624	206 219	19.2%	65 285	6.1%	271 504	25.3%	160 787	44.4%	(59.4%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	398 644	3 265	.8%	16 487	4.1%	19 752	5.0%	-	-	(100.0%)
Service charges - sanitation revenue	173 060	1 535	.9%	3 958	2.3%	5 493	3.2%	-	-	(100.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	996	-	(100.0%)
Interest earned - external investments	18 019	6 274	34.8%	6 402	35.5%	12 677	70.4%	6 841	65.7%	(6.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	484 419	188 120	38.8%	12 836	2.6%	200 956	41.5%	131 721	68.7%	(90.3%)
Other own revenue	482	7 024	1 456.5%	25 602	5 308.4%	32 627	6 764.9%	21 229	6 305.4%	20.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 189 542	106 274	8.9%	141 262	11.9%	247 536	20.8%	143 474	30.3%	(1.5%)
Employee related costs	223 850	39 302	17.6%	50 677	22.6%	89 978	40.2%	30 405	29.5%	66.7%
Remuneration of councillors	9 633	2 049	21.3%	2 345	24.3%	4 393	45.6%	2 023	52.2%	15.9%
Debt impairment	228 682	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	95 400	-	-	-	-	-	-	-	-	-
Finance charges	631	2	.3%	42	6.7%	44	7.0%	18	-	135.9%
Bulk purchases	10 762	3 416	31.7%	1 256	11.7%	4 673	43.4%	5 143	67.7%	(75.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	18 375	2 211	12.0%	4 429	24.1%	6 640	36.1%	4 584	29.3%	(3.4%)
Transfers and grants	171 172	308	.2%	12 670	7.4%	12 978	7.6%	33 289	44.3%	(61.9%)
Other expenditure	431 038	58 986	13.7%	69 842	16.2%	128 829	29.9%	68 013	31.3%	2.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(114 918)	99 945		(75 977)		23 968		17 313		
Transfers recognised - capital	671 663	130 918	19.5%	138 175	20.6%	269 093	40.1%	191 087	84.0%	(27.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	556 745	230 863		62 198		293 061		208 400		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	556 745	230 863		62 198		293 061		208 400		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	556 745	230 863		62 198		293 061		208 400		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	556 745	230 863		62 198		293 061		208 400		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	609 167	54 471	8.9%	209 501	34.4%	263 972	43.3%	155 411	40.3%	34.8%
National Government	599 461	54 348	9.1%	87 944	14.7%	142 292	23.7%	154 840	40.7%	(43.2%)
Provincial Government	-	-	-	121 557	-	121 557	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	599 461	54 348	9.1%	209 501	34.9%	263 849	44.0%	154 840	40.7%	35.3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 707	123	1.3%	-	-	123	1.3%	570	16.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	609 167	54 471	8.9%	209 501	34.4%	263 972	43.3%	155 411	40.3%	34.8%
Governance and Administration	7 326	192	2.6%	494	6.7%	686	9.4%	348	17.2%	42.1%
Executive & Council	2 194	29	1.3%	41	1.9%	71	3.2%	249	15.2%	(83.5%)
Budget & Treasury Office	1 157	86	7.4%	428	37.0%	514	44.4%	36	10.2%	1 078.6%
Corporate Services	3 975	77	1.9%	25	.6%	102	2.6%	62	20.3%	(59.6%)
Community and Public Safety	1 728	31	1.8%	60	3.4%	91	5.3%	13	.9%	348.2%
Community & Social Services	1 728	31	1.8%	60	3.4%	91	5.3%	13	14.2%	348.2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	265	91	34.4%	228	86.1%	319	120.4%	143	47.2%	59.7%
Planning and Development	265	54	20.5%	3	1.1%	57	21.6%	70	29.6%	(95.8%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	37	-	225	-	262	-	72	120.7%	210.9%
Trading Services	599 849	54 157	9.0%	208 719	34.8%	262 876	43.8%	154 907	40.7%	34.7%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	599 849	175	-	2 567	.4%	2 742	.5%	887	.8%	189.3%
Waste Water Management	-	53 982	-	206 152	-	260 134	-	154 019	-	33.8%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	1 573 227	337 137	21.4%	308 842	19.6%	645 979	41.1%	354 689	60.5%	(12.9%)
Ratepayers and other	399 127	11 825	3.0%	45 882	11.5%	57 707	14.5%	22 218	9.2%	106.5%
Government - operating	484 419	188 120	38.8%	126 596	26.1%	314 716	65.0%	131 721	68.7%	(3.9%)
Government - capital	671 663	130 918	19.5%	129 961	19.3%	260 879	38.8%	193 909	84.6%	(33.0%)
Interest	18 019	6 274	34.8%	6 402	35.5%	12 677	70.4%	6 841	65.7%	(6.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(865 461)	(106 274)	12.3%	(141 262)	16.3%	(247 536)	28.6%	(143 474)	34.2%	(1.5%)
Suppliers and employees	(693 658)	(105 964)	15.3%	(128 549)	18.5%	(234 513)	33.8%	(110 168)	31.5%	16.7%
Finance charges	(631)	(2)	.3%	(42)	6.7%	(44)	7.0%	(18)	-	135.9%
Transfers and grants	(171 172)	(308)	.2%	(12 670)	7.4%	(12 978)	7.6%	(33 289)	44.3%	(61.9%)
Net Cash from/(used) Operating Activities	707 766	230 863	32.6%	167 580	23.7%	398 443	56.3%	211 215	89.9%	(20.7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(609 167)	(54 471)	8.9%	(209 501)	34.4%	(263 972)	43.3%	(155 411)	40.3%	34.8%
Capital assets	(609 167)	(54 471)	8.9%	(209 501)	34.4%	(263 972)	43.3%	(155 411)	40.3%	34.8%
Net Cash from/(used) Investing Activities	(609 167)	(54 471)	8.9%	(209 501)	34.4%	(263 972)	43.3%	(155 411)	40.3%	34.8%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	98 599	176 392	178.9%	(41 921)	(42.5%)	134 471	136.4%	55 804	366.5%	(175.1%)
Cash/cash equivalents at the year begin:	299 014	244 178	81.7%	420 570	140.7%	244 178	81.7%	913 825	208.0%	(54.0%)
Cash/cash equivalents at the year end:	397 613	420 570	105.8%	378 649	95.2%	378 649	95.2%	969 629	246.2%	(60.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	112 080	25.7%	7 681	1.8%	23 317	5.4%	292 527	67.2%	435 605	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	112 080	25.7%	7 681	1.8%	23 317	5.4%	292 527	67.2%	435 605	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	112 080	25.7%	7 681	1.8%	23 317	5.4%	292 527	67.2%	435 605	100.0%	-	-	-	-
Total By Customer Group	112 080	25.7%	7 681	1.8%	23 317	5.4%	292 527	67.2%	435 605	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 061	17.9%	5 046	29.5%	4 287	25.1%	4 690	27.5%	17 084	100.0%
Total	3 061	17.9%	5 046	29.5%	4 287	25.1%	4 690	27.5%	17 084	100.0%

Contact Details

Municipal Manager	Mr Moppo Mene	045 808 4610
Financial Manager	Ms Nomfundo Fetsha	045 808 4722

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ELUNDINI (EC141)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	199 025	120 659	60.6%	45 349	22.8%	166 008	83.4%	37 432	61.2%	21.1%
Property rates	14 428	32 855	227.7%	-	-	32 855	227.7%	(4)	113.5%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	20 817	3 111	14.9%	4 835	23.2%	7 945	38.2%	4 730	58.0%	2.2%
Service charges - water revenue	-	1 388	-	3 298	-	4 686	-	(2 797)	-	(217.9%)
Service charges - sanitation revenue	-	38	-	(602)	-	(564)	-	328	-	(283.2%)
Service charges - refuse revenue	4 250	1 405	33.1%	1 056	24.9%	2 462	57.9%	994	49.7%	6.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	13 380	398	3.0%	306	2.3%	704	5.3%	264	4.7%	15.8%
Interest earned - external investments	1 957	45	2.3%	402	20.5%	448	22.9%	234	30.6%	72.2%
Interest earned - outstanding debtors	1 791	478	26.7%	415	23.2%	893	49.8%	606	30.4%	(31.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	57	15	26.6%	28	49.6%	43	76.2%	36	100.5%	(22.7%)
Licences and permits	2 259	427	18.9%	581	25.7%	1 007	44.6%	572	54.6%	1.5%
Agency services	1 479	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	106 731	80 654	75.6%	33 977	31.8%	114 631	107.4%	31 478	74.8%	7.9%
Other own revenue	31 579	(401)	(1.3%)	1 054	3.3%	652	2.1%	868	3.3%	21.4%
Gains on disposal of PPE	296	246	82.9%	-	-	246	82.9%	123	137.4%	(100.0%)
Operating Expenditure	194 431	37 797	19.4%	37 826	19.5%	75 623	38.9%	32 800	41.0%	15.3%
Employee related costs	59 458	15 003	25.2%	15 253	25.7%	30 256	50.9%	12 871	49.2%	18.5%
Remuneration of councillors	11 877	3 398	28.6%	2 521	21.2%	5 919	49.8%	2 907	47.7%	(13.3%)
Debt impairment	7 910	13	.2%	-	-	13	.2%	-	-	-
Depreciation and asset impairment	32 220	-	-	-	-	-	-	-	-	-
Finance charges	869	3	.4%	-	-	3	.4%	45	23.9%	(100.0%)
Bulk purchases	18 539	3 381	18.2%	2 855	15.4%	6 236	33.6%	3 241	52.8%	(11.9%)
Other Materials	10 213	71	.7%	1 843	18.0%	1 914	18.7%	2 194	34.0%	(16.0%)
Contracted services	4 994	1 510	30.2%	777	15.6%	2 287	45.8%	1 586	148.8%	(51.0%)
Transfers and grants	-	447	-	-	-	447	-	-	-	-
Other expenditure	48 351	13 971	28.9%	14 577	30.1%	28 548	59.0%	9 956	35.5%	46.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 594	82 861		7 523		90 384		4 632		
Transfers recognised - capital	34 661	-	-	12 947	37.4%	12 947	37.4%	2 911	7.7%	344.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	39 255	82 861		20 470		103 331		7 544		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	39 255	82 861		20 470		103 331		7 544		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	39 255	82 861		20 470		103 331		7 544		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	39 255	82 861		20 470		103 331		7 544		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	38 534	4 815	12.5%	9 186	23.8%	14 001	36.3%	3 542	12.1%	159.3%
National Government	32 704	4 326	13.2%	8 097	24.8%	12 423	38.0%	2 657	10.3%	204.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 704	4 326	13.2%	8 097	24.8%	12 423	38.0%	2 657	10.3%	204.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 830	489	8.4%	1 089	18.7%	1 578	27.1%	885	19.3%	23.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	38 534	4 815	12.5%	9 186	23.8%	14 001	36.3%	3 542	12.1%	159.3%
Governance and Administration	998	25	2.5%	72	7.2%	97	9.8%	179	24.1%	(59.7%)
Executive & Council	100	5	4.7%	36	36.3%	41	41.0%	29	29.5%	25.3%
Budget & Treasury Office	498	20	4.1%	47	9.4%	67	13.5%	88	173.8%	(47.1%)
Corporate Services	400	-	-	(11)	(2.7%)	(11)	(2.7%)	62	8.0%	(117.2%)
Community and Public Safety	200	-	-	23	11.7%	23	11.7%	204	76.4%	(88.5%)
Community & Social Services	100	-	-	-	-	-	-	97	73.3%	(100.0%)
Sport And Recreation	100	-	-	23	23.4%	23	23.4%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	107	61.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 315	4 272	13.2%	7 090	21.9%	11 361	35.2%	3 104	12.7%	128.4%
Planning and Development	1 159	6	.5%	-	-	6	.5%	837	26.1%	(100.0%)
Road Transport	31 156	4 265	13.7%	7 090	22.8%	11 355	36.4%	2 266	10.4%	212.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	5 021	517	10.3%	2 000	39.8%	2 518	50.2%	55	3.4%	3 512.3%
Electricity	5 021	517	10.3%	1 144	22.8%	1 661	33.1%	-	2.2%	(100.0%)
Water	-	-	-	856	-	856	-	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	55	90.3%	(100.0%)
Other	-	1	-	-	-	1	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	187 410	62 903	33.6%	46 093	24.6%	108 996	58.2%	29 659	47.9%	55.4%
Ratepayers and other	40 445	9 813	24.3%	11 657	28.8%	21 470	53.1%	(1 151)	20.2%	(1 113.1%)
Government - operating	106 731	43 497	40.8%	34 436	32.3%	77 933	73.0%	28 479	76.7%	20.9%
Government - capital	36 485	9 593	26.3%	-	-	9 593	26.3%	2 000	34.6%	(100.0%)
Interest	3 749	-	-	-	-	-	-	331	42.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(194 365)	(36 666)	18.9%	(37 826)	19.5%	(74 492)	38.3%	(35 732)	44.1%	5.9%
Suppliers and employees	(193 565)	(36 666)	18.9%	(37 826)	19.5%	(74 492)	38.5%	(35 687)	44.1%	6.0%
Finance charges	(800)	-	-	-	-	-	-	(45)	23.9%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(6 955)	26 237	(377.2%)	8 267	(118.9%)	34 504	(496.1%)	(6 073)	64.4%	(236.1%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(38 534)	(6 285)	16.3%	(9 186)	23.8%	(15 471)	40.1%	(3 542)	12.1%	159.4%
Capital assets	(38 534)	(6 285)	16.3%	(9 186)	23.8%	(15 471)	40.1%	(3 542)	12.1%	159.4%
Net Cash from/(used) Investing Activities	(38 534)	(6 285)	16.3%	(9 186)	23.8%	(15 471)	40.1%	(3 542)	12.1%	159.4%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(69)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(69)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(69)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(45 558)	19 952	(43.8%)	(919)	2.0%	19 033	(41.8%)	(9 614)	(430.7%)	(90.4%)
Cash/cash equivalents at the year begin:	36 225	25 437	70.2%	45 389	125.3%	25 437	70.2%	43 728	35.5%	3.8%
Cash/cash equivalents at the year end:	(9 333)	45 389	(486.3%)	44 471	(476.5%)	44 471	(476.5%)	34 114	86.4%	30.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	411	9.1%	441	9.8%	284	6.3%	3 367	74.8%	4 503	12.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	222	10.8%	223	10.9%	134	6.5%	1 470	71.7%	2 049	5.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	209	1.0%	143	.7%	112	.5%	20 222	97.8%	20 686	55.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7	4.4%	6	3.8%	0	.1%	154	91.7%	168	.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	122	5.9%	99	4.8%	87	4.2%	1 766	85.2%	2 074	5.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	3.0%	4	3.0%	3	2.0%	132	92.0%	144	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	88	1.2%	76	1.0%	70	.9%	7 363	96.9%	7 598	20.4%	-	-	-	-
Total By Income Source	1 064	2.9%	992	2.7%	691	1.9%	34 474	92.6%	37 221	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	208	1.0%	310	1.4%	112	.5%	21 012	97.1%	21 642	58.1%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	856	5.5%	683	4.4%	578	3.7%	13 462	86.4%	15 579	41.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 064	2.9%	992	2.7%	691	1.9%	34 474	92.6%	37 221	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	1 251	46.7%	35	1.3%	1 391	52.0%	2 677	55.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	58	2.7%	925	42.4%	107	4.9%	1 091	50.0%	2 180	44.9%
Total	58	1.2%	2 176	44.8%	142	2.9%	2 481	51.1%	4 857	100.0%

Contact Details

Municipal Manager	Mr K Gashi	045 932 8106
Financial Manager	Mr S W Goodall	045 932 8120

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SENQU (EC142)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	158 751	65 816	41.5%	53 295	33.6%	119 110	75.0%	44 383	72.5%	20.1%
Property rates	4 521	6 340	140.2%	799	17.7%	7 139	157.9%	783	163.7%	2.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	20 892	7 882	37.7%	6 809	32.6%	14 692	70.3%	5 889	66.2%	15.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 271	653	28.8%	602	26.5%	1 255	55.3%	647	55.9%	(7.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	295	108	36.7%	68	23.2%	177	60.0%	167	89.5%	(58.9%)
Interest earned - external investments	6 000	2 614	43.6%	2 539	42.3%	5 153	85.9%	2 114	60.2%	20.1%
Interest earned - outstanding debtors	898	457	50.8%	481	53.6%	938	104.4%	372	84.4%	29.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	64	8	13.3%	31	49.2%	40	62.4%	2	13.3%	1 545.3%
Licences and permits	1 208	230	19.0%	235	19.5%	465	38.5%	273	50.8%	(13.8%)
Agency services	2 228	234	10.5%	242	10.9%	476	21.4%	261	28.1%	(7.3%)
Transfers recognised - operational	119 988	46 448	38.7%	42 057	35.1%	88 505	73.8%	33 720	71.7%	24.7%
Other own revenue	387	841	217.5%	(570)	(147.3%)	271	70.2%	157	79.8%	(463.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	189 580	32 968	17.4%	43 873	23.1%	76 841	40.5%	35 069	40.9%	25.1%
Employee related costs	55 967	11 001	19.7%	14 378	25.7%	25 379	45.3%	11 928	38.0%	20.5%
Remuneration of councillors	10 630	2 454	23.1%	2 447	23.0%	4 900	46.1%	2 337	48.5%	4.7%
Debt impairment	4 569	-	-	2 513	55.0%	2 513	55.0%	-	-	(100.0%)
Depreciation and asset impairment	17 105	-	-	9 401	55.0%	9 401	55.0%	6 804	44.7%	38.2%
Finance charges	1 639	974	59.4%	-	-	974	59.4%	-	57.7%	-
Bulk purchases	28 545	7 798	27.3%	4 008	14.0%	11 806	41.4%	3 725	43.5%	7.6%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	150	9	6.0%	107	71.2%	116	77.2%	50	14.9%	114.2%
Other expenditure	70 975	10 733	15.1%	11 020	15.5%	21 752	30.6%	10 225	43.9%	7.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 829)	32 847		9 422		42 269		9 315		
Transfers recognised - capital	44 614	-	-	26 467	59.3%	26 467	59.3%	20 818	72.7%	27.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 786	32 847		35 889		68 736		30 133		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	13 786	32 847		35 889		68 736		30 133		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 786	32 847		35 889		68 736		30 133		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 786	32 847		35 889		68 736		30 133		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	56 206	15 534	27.6%	14 227	25.3%	29 761	52.9%	12 252	35.3%	16.1%
National Government	44 614	9 905	22.2%	4 835	10.8%	14 740	33.0%	11 209	50.5%	(56.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 614	9 905	22.2%	4 835	10.8%	14 740	33.0%	11 209	50.5%	(56.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 592	5 629	48.6%	9 392	81.0%	15 021	129.6%	1 042	17.6%	801.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	56 206	15 534	27.6%	14 227	25.3%	29 761	52.9%	12 252	35.3%	16.1%
Governance and Administration	9 520	2 164	22.7%	3 160	33.2%	5 323	55.9%	269	27.7%	1 074.4%
Executive & Council	1 770	438	24.8%	733	41.4%	1 171	66.2%	175	10.8%	317.5%
Budget & Treasury Office	800	20	2.5%	119	14.9%	139	17.4%	31	6.3%	290.1%
Corporate Services	6 950	1 705	24.5%	2 308	33.2%	4 013	57.7%	63	36.3%	3 560.3%
Community and Public Safety	17 678	4 699	26.6%	3 144	17.8%	7 843	44.4%	1 245	19.5%	152.6%
Community & Social Services	8 270	451	5.5%	342	4.1%	793	9.6%	1 200	23.7%	(71.5%)
Sport And Recreation	8 818	4 209	47.7%	2 534	28.7%	6 743	76.5%	44	12.9%	5 597.5%
Public Safety	100	38	38.5%	-	-	38	38.5%	-	18.4%	-
Housing	490	-	-	268	54.7%	268	54.7%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 006	8 041	44.7%	5 090	28.3%	13 131	72.9%	9 777	55.7%	(47.9%)
Planning and Development	1 190	23	1.9%	433	36.4%	456	38.3%	-	-	(100.0%)
Road Transport	16 816	8 018	47.7%	4 657	27.7%	12 675	75.4%	9 777	55.9%	(52.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	11 002	631	5.7%	2 833	25.8%	3 464	31.5%	961	10.0%	194.9%
Electricity	5 130	511	10.0%	1 993	38.8%	2 504	48.8%	96	3.2%	1 984.3%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	5 872	119	2.0%	840	14.3%	960	16.3%	865	17.4%	(2.9%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	202 275	105 666	52.2%	109 490	54.1%	215 156	106.4%	89 104	103.0%	22.9%
Ratepayers and other	30 775	44 680	145.2%	49 413	160.6%	94 093	305.7%	52 898	336.7%	(6.6%)
Government - operating	119 988	46 448	38.7%	42 057	35.1%	88 505	73.8%	33 720	71.7%	24.7%
Government - capital	44 614	11 467	25.7%	15 000	33.6%	26 467	59.3%	-	4.1%	(100.0%)
Interest	6 898	3 071	44.5%	3 020	43.8%	6 091	88.3%	2 486	62.8%	21.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(171 821)	(89 788)	52.3%	(92 605)	53.9%	(182 394)	106.2%	(77 434)	117.9%	19.6%
Suppliers and employees	(170 032)	(89 209)	52.5%	(92 605)	54.5%	(181 814)	106.9%	(77 434)	119.2%	19.6%
Finance charges	(1 639)	(579)	35.3%	-	-	(579)	35.3%	-	34.0%	-
Transfers and grants	(150)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	30 454	15 877	52.1%	16 885	55.4%	32 762	107.6%	11 670	43.2%	44.7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(56 206)	(15 534)	27.6%	(14 255)	25.4%	(29 789)	53.0%	(12 252)	35.3%	16.4%
Capital assets	(56 206)	(15 534)	27.6%	(14 255)	25.4%	(29 789)	53.0%	(12 252)	35.3%	16.4%
Net Cash from/(used) Investing Activities	(56 206)	(15 534)	27.6%	(14 255)	25.4%	(29 789)	53.0%	(12 252)	35.3%	16.4%
Cash Flow from Financing Activities										
Receipts	82	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	82	-	-	-	-	-	-	-	-	-
Payments	(827)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(827)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(745)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(26 498)	343	(1.3%)	2 630	(9.9%)	2 974	(11.2%)	(582)	22.0%	(552.1%)
Cash/cash equivalents at the year begin:	105 448	163 509	155.1%	163 853	155.4%	163 509	155.1%	97 186	100.0%	68.6%
Cash/cash equivalents at the year end:	78 950	163 853	207.5%	166 483	210.9%	166 483	210.9%	96 604	122.5%	72.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	935	7.1%	879	6.7%	527	4.0%	10 828	82.2%	13 169	48.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	177	2.5%	143	2.0%	133	1.9%	6 714	93.7%	7 167	26.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	159	3.7%	126	3.0%	109	2.6%	3 875	90.8%	4 269	15.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	3.7%	4	3.3%	4	3.6%	100	89.5%	112	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	128	4.9%	86	3.3%	2 391	91.8%	2 605	9.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 275	4.7%	1 279	4.7%	859	3.1%	23 908	87.5%	27 322	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	337	11.3%	171	5.7%	93	3.1%	2 387	79.9%	2 987	10.9%	-	-	-	-
Commercial	481	4.5%	685	6.5%	328	3.1%	9 096	85.9%	10 589	38.8%	-	-	-	-
Households	457	3.3%	424	3.1%	439	3.2%	12 425	90.4%	13 745	50.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 275	4.7%	1 279	4.7%	859	3.1%	23 908	87.5%	27 322	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 281	100.0%	-	-	-	-	-	-	1 281	7.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	798	100.0%	-	-	-	-	-	-	798	4.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	562	100.0%	-	-	-	-	-	-	562	3.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 380	100.0%	-	-	-	-	-	-	15 380	85.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	18 021	100.0%	-	-	-	-	-	-	18 021	100.0%

Contact Details

Municipal Manager	Mr M M Yawa	051 603 1309
Financial Manager	Mr C R Venter	051 603 1319

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MALETSWAI (EC143)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	130 035	41 631	32.0%	26 687	20.5%	68 318	52.5%	26 894	55.5%	(.8%)
Property rates	12 783	12 147	95.0%	(560)	(4.4%)	11 588	90.6%	(48)	83.0%	1 077.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	63 400	15 793	24.9%	14 111	22.3%	29 904	47.2%	13 699	50.3%	3.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 840	1 383	14.1%	1 355	13.8%	2 738	27.8%	1 132	66.7%	19.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 309	457	19.8%	527	22.8%	984	42.6%	470	55.9%	12.0%
Interest earned - external investments	224	74	33.1%	178	79.4%	252	112.6%	28	53.4%	527.0%
Interest earned - outstanding debtors	385	108	28.1%	141	36.6%	249	64.8%	216	10.7%	(34.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	232	3	1.4%	3	1.1%	6	2.5%	10	5.2%	(73.2%)
Licences and permits	3 090	446	14.4%	443	14.3%	889	28.8%	555	48.2%	(20.2%)
Agency services	2 199	443	20.2%	427	19.4%	870	39.6%	412	76.2%	3.5%
Transfers recognised - operational	30 682	10 394	33.9%	9 246	30.1%	19 640	64.0%	9 513	62.9%	(2.8%)
Other own revenue	4 858	357	7.3%	817	16.8%	1 174	24.2%	903	27.4%	(9.5%)
Gains on disposal of PPE	34	25	73.4%	0	.5%	25	73.9%	3	99.2%	(94.5%)
Operating Expenditure	129 730	30 299	23.4%	27 268	21.0%	57 567	44.4%	27 487	42.5%	(.8%)
Employee related costs	50 927	9 641	18.9%	9 901	19.4%	19 542	38.4%	9 753	43.2%	1.5%
Remuneration of councillors	3 608	824	22.8%	802	22.2%	1 626	45.1%	807	44.2%	(.6%)
Debt impairment	350	-	-	7	1.9%	7	1.9%	-	-	(100.0%)
Depreciation and asset impairment	2 161	-	-	-	-	-	-	-	-	-
Finance charges	444	167	37.7%	55	12.5%	223	50.2%	80	44.0%	(30.5%)
Bulk purchases	45 600	13 288	29.1%	9 828	21.6%	23 116	50.7%	9 148	37.9%	7.4%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	92	-	67	-	158	-	88	-	(23.9%)
Other expenditure	26 640	6 288	23.6%	6 608	24.8%	12 896	48.4%	7 612	53.8%	(13.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	305	11 332		(581)		10 751		(593)		
Transfers recognised - capital	10 399	603	5.8%	2 015	19.4%	2 618	25.2%	1 965	23.1%	2.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	10 704	11 935		1 434		13 370		1 372		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	10 704	11 935		1 434		13 370		1 372		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 704	11 935		1 434		13 370		1 372		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 704	11 935		1 434		13 370		1 372		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	10 704	2 550	23.8%	3 688	34.5%	6 238	58.3%	1 992	23.3%	85.1%
National Government	10 399	2 514	24.2%	3 647	35.1%	6 161	59.2%	1 784	18.1%	104.5%
Provincial Government	-	-	-	-	-	-	-	197	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	10 399	2 514	24.2%	3 647	35.1%	6 161	59.2%	1 980	23.1%	84.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	305	36	11.9%	41	13.4%	77	25.3%	12	61.8%	250.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	10 704	2 550	23.8%	3 688	34.5%	6 238	58.3%	1 992	23.3%	85.1%
Governance and Administration	445	10	2.3%	22	4.9%	32	7.2%	17	25.0%	32.9%
Executive & Council	35	-	-	9	24.7%	9	24.7%	-	-	(100.0%)
Budget & Treasury Office	370	9	2.4%	11	3.0%	20	5.4%	16	24.2%	(30.1%)
Corporate Services	40	1	3.1%	2	5.8%	4	8.9%	1	-	197.9%
Community and Public Safety	115	21	17.9%	471	409.5%	491	427.3%	-	-	(100.0%)
Community & Social Services	40	18	43.9%	-	-	18	43.9%	-	-	-
Sport And Recreation	35	1	3.1%	462	1 320.7%	463	1 323.7%	-	-	(100.0%)
Public Safety	20	2	9.6%	9	43.4%	11	53.0%	-	-	(100.0%)
Housing	20	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 069	2 514	25.0%	1 763	17.5%	4 277	42.5%	1 742	23.1%	1.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	10 069	2 514	25.0%	1 763	17.5%	4 277	42.5%	1 742	23.1%	1.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	75	6	7.5%	1 432	1 909.6%	1 438	1 917.1%	233	24.0%	513.9%
Electricity	20	1	3.4%	1 431	7 154.7%	1 432	7 158.2%	35	.9%	4 036.0%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	55	5	9.0%	1	2.3%	6	11.3%	199	2 578.4%	(99.4%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	135 837	71 903	52.9%	56 611	41.7%	128 514	94.6%	28 853	41.3%	96.2%
Ratepayers and other	94 147	55 353	58.8%	42 446	45.1%	97 799	103.9%	17 131	38.8%	147.8%
Government - operating	30 682	12 921	42.1%	8 837	28.8%	21 758	70.9%	9 513	62.9%	(7.1%)
Government - capital	10 399	3 359	32.3%	5 009	48.2%	8 368	80.5%	1 965	23.1%	154.9%
Interest	608	270	44.4%	319	52.4%	589	96.8%	245	12.4%	30.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(126 586)	(68 266)	53.9%	(52 732)	41.7%	(120 998)	95.6%	(27 487)	43.9%	91.8%
Suppliers and employees	(126 143)	(66 768)	52.9%	(51 586)	40.9%	(118 354)	93.8%	(27 320)	43.7%	88.8%
Finance charges	(444)	(1 407)	317.1%	(1 145)	258.2%	(2 552)	575.3%	(80)	44.0%	1 337.2%
Transfers and grants	-	(92)	-	-	-	(92)	-	(88)	-	(100.0%)
Net Cash from/(used) Operating Activities	9 250	3 636	39.3%	3 880	41.9%	7 516	81.3%	1 365	28.0%	184.2%
Cash Flow from Investing Activities										
Receipts	444	25	5.6%	0	-	25	5.7%	43	160.7%	(99.6%)
Proceeds on disposal of PPE	34	25	73.4%	0	.5%	25	73.9%	6	104.2%	(97.3%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	410	-	-	-	-	-	-	37	-	(100.0%)
Payments	(10 704)	(2 545)	23.8%	(3 688)	34.5%	(6 233)	58.2%	(1 992)	24.8%	85.1%
Capital assets	(10 704)	(2 545)	23.8%	(3 688)	34.5%	(6 233)	58.2%	(1 992)	24.8%	85.1%
Net Cash from/(used) Investing Activities	(10 260)	(2 520)	24.6%	(3 688)	35.9%	(6 208)	60.5%	(1 949)	24.3%	89.2%
Cash Flow from Financing Activities										
Receipts	100	38	38.1%	11	11.0%	49	49.1%	47	71.4%	(76.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	100	38	38.1%	11	11.0%	49	49.1%	47	71.4%	(76.3%)
Payments	(1 105)	(340)	30.7%	(229)	20.7%	(569)	51.5%	(222)	45.5%	3.3%
Repayment of borrowing	(1 105)	(340)	30.7%	(229)	20.7%	(569)	51.5%	(222)	45.5%	3.3%
Net Cash from/(used) Financing Activities	(1 005)	(302)	30.0%	(218)	21.7%	(520)	51.7%	(175)	42.4%	24.6%
Net Increase/(Decrease) in cash held	(2 015)	815	(40.4%)	(27)	1.3%	788	(39.1%)	(759)	43.0%	(96.5%)
Cash/cash equivalents at the year begin:	(6 663)	8 895	(133.5%)	9 710	(145.7%)	8 895	(133.5%)	3 408	(16.7%)	184.9%
Cash/cash equivalents at the year end:	(8 678)	9 710	(111.9%)	9 683	(111.6%)	9 683	(111.6%)	2 649	(85.7%)	265.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 008	16.8%	534	8.9%	374	6.2%	4 073	68.0%	5 989	26.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	300	7.4%	249	6.2%	218	5.4%	3 272	81.0%	4 039	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	339	8.0%	283	6.7%	341	8.0%	3 290	77.4%	4 253	19.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	80	18.7%	69	16.1%	18	4.1%	263	61.1%	431	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	3	5.7%	3	6.1%	49	88.2%	55	.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	780	10.3%	503	6.7%	525	7.0%	5 734	76.0%	7 542	33.8%	-	-	-	-
Total By Income Source	2 507	11.2%	1 642	7.4%	1 479	6.6%	16 681	74.8%	22 309	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	205	17.6%	89	7.7%	119	10.2%	753	64.6%	1 166	5.2%	-	-	-	-
Commercial	658	12.7%	261	5.0%	224	4.3%	4 050	78.0%	5 194	23.3%	-	-	-	-
Households	820	9.5%	751	8.7%	652	7.6%	6 382	74.2%	8 605	38.6%	-	-	-	-
Other	824	11.2%	541	7.4%	484	6.6%	5 495	74.8%	7 344	32.9%	-	-	-	-
Total By Customer Group	2 507	11.2%	1 642	7.4%	1 479	6.6%	16 681	74.8%	22 309	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 999	11.7%	4 278	12.5%	4 089	11.9%	21 886	63.9%	34 251	66.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	594	49.9%	459	38.6%	61	5.1%	76	6.4%	1 190	2.3%
Auditor-General	2 012	69.7%	200	6.9%	676	23.4%	-	-	2 887	5.6%
Other	12 025	88.9%	28	.2%	224	1.7%	1 256	9.3%	13 533	26.1%
Total	18 629	35.9%	4 964	9.6%	5 050	9.7%	23 218	44.8%	51 861	100.0%

Contact Details

Municipal Manager	M P Nonjola	051 633 2441
Financial Manager	T Maseko	051 633 2696

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: GARIEP (EC144)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	103 150	29 800	28.9%	24 903	24.1%	54 704	53.0%	15 287	41.2%	62.9%
Property rates	10 077	6 508	64.6%	811	8.0%	7 318	72.6%	1 601	67.2%	(49.4%)
Property rates - penalties and collection charges	1 144	-	-	49	4.3%	49	4.3%	-	-	(100.0%)
Service charges - electricity revenue	25 142	3 753	14.9%	4 481	17.8%	8 234	32.8%	2 758	12.6%	62.5%
Service charges - water revenue	-	3 899	-	4 045	-	7 945	-	3 930	-	2.9%
Service charges - sanitation revenue	-	952	-	1 393	-	2 345	-	1 030	-	35.3%
Service charges - refuse revenue	11 792	3 623	30.7%	2 261	19.2%	5 884	49.9%	999	40.3%	126.3%
Service charges - other	-	-	-	15	-	15	-	-	-	(100.0%)
Rental of facilities and equipment	365	11	3.0%	30	8.2%	41	11.2%	74	34.9%	(59.3%)
Interest earned - external investments	-	8	-	3	-	10	-	9	-	(70.7%)
Interest earned - outstanding debtors	5 825	1 051	18.0%	1 781	30.6%	2 832	48.6%	2 165	102 040.7%	(17.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	20	1	6.9%	3	14.7%	4	21.6%	10	19.7%	(70.2%)
Licences and permits	689	142	20.5%	142	20.5%	283	41.1%	341	97.7%	(58.5%)
Agency services	4 272	295	6.9%	235	5.5%	530	12.4%	94	10.0%	149.0%
Transfers recognised - operational	31 289	9 458	30.2%	9 512	30.4%	18 970	60.6%	890	36.5%	968.8%
Other own revenue	12 535	100	.8%	142	1.1%	242	1.9%	1 386	44.2%	(89.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	122 121	12 353	10.1%	15 159	12.4%	27 512	22.5%	20 672	37.2%	(26.7%)
Employee related costs	35 007	7 612	21.7%	9 043	25.8%	16 655	47.6%	9 978	44.7%	(9.4%)
Remuneration of councillors	3 105	272	8.8%	771	24.8%	1 043	33.6%	669	88.2%	15.3%
Debt impairment	2 676	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 645	-	-	-	-	-	-	-	-	-
Finance charges	242	-	-	-	-	-	-	820	-	(100.0%)
Bulk purchases	22 578	-	-	939	4.2%	939	4.2%	3 690	69.3%	(74.6%)
Other Materials	1 602	287	17.9%	193	12.1%	481	30.0%	318	-	(39.2%)
Contracted services	3 350	1 280	38.2%	1 203	35.9%	2 483	74.1%	2 197	-	(45.3%)
Transfers and grants	8 034	6	.1%	1 196	14.9%	1 202	15.0%	111	-	972.7%
Other expenditure	36 881	2 896	7.9%	1 814	4.9%	4 710	12.8%	2 889	8.4%	(37.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(18 971)	17 447		9 745		27 192		(5 385)		
Transfers recognised - capital	10 427	5 275	50.6%	4 046	38.8%	9 321	89.4%	-	19.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 544)	22 722		13 791		36 513		(5 385)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(8 544)	22 722		13 791		36 513		(5 385)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 544)	22 722		13 791		36 513		(5 385)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 544)	22 722		13 791		36 513		(5 385)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	11 027	2 377	21.6%	3 824	34.7%	6 201	56.2%	2 716	38.9%	40.8%
National Government	10 427	2 377	22.8%	3 824	36.7%	6 201	59.5%	2 716	38.9%	40.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	10 427	2 377	22.8%	3 824	36.7%	6 201	59.5%	2 716	38.9%	40.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	600	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	11 027	2 377	21.6%	3 824	34.7%	6 201	56.2%	2 716	38.9%	40.8%
Governance and Administration	600	-	-	-	-	-	-	-	-	-
Executive & Council	600	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 128	-	-	-	-	-	-	419	39.6%	(100.0%)
Community & Social Services	3 128	-	-	-	-	-	-	419	39.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 299	2 377	32.6%	3 824	52.4%	6 201	85.0%	2 297	49.2%	66.5%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	7 299	2 377	32.6%	3 824	52.4%	6 201	85.0%	2 297	49.2%	66.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	4.5%	-
Electricity	-	-	-	-	-	-	-	-	4.5%	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	113 375	27 412	24.2%	33 155	29.2%	60 567	53.4%	32 663	51.1%	1.5%
Ratepayers and other	65 834	11 428	17.4%	21 772	33.1%	33 200	50.4%	20 165	50.4%	8.0%
Government - operating	31 289	12 592	40.2%	6 766	21.6%	19 358	61.9%	8 345	57.8%	(18.9%)
Government - capital	10 427	3 392	32.5%	4 046	38.8%	7 438	71.3%	3 811	39.3%	6.2%
Interest	5 825	-	-	571	9.8%	571	9.8%	343	8 109.2%	66.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(110 800)	(25 329)	22.9%	(28 916)	26.1%	(54 245)	49.0%	(28 906)	33.4%	-
Suppliers and employees	(102 524)	(25 329)	24.7%	(28 790)	28.1%	(54 119)	52.8%	(28 906)	33.4%	(.4%)
Finance charges	(242)	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 034)	-	-	(126)	1.6%	(126)	1.6%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	2 575	2 083	80.9%	4 239	164.6%	6 322	245.5%	3 758	(22.2%)	12.8%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(10 427)	(2 377)	22.8%	(3 672)	35.2%	(6 048)	58.0%	(3 001)	(38.5%)	22.3%
Capital assets	(10 427)	(2 377)	22.8%	(3 672)	35.2%	(6 048)	58.0%	(3 001)	(38.5%)	22.3%
Net Cash from/(used) Investing Activities	(10 427)	(2 377)	22.8%	(3 672)	35.2%	(6 048)	58.0%	(3 001)	(38.5%)	22.3%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(894)	-	-	(192)	21.5%	(192)	21.5%	(197)	(43.9%)	(2.5%)
Repayment of borrowing	(894)	-	-	(192)	21.5%	(192)	21.5%	(197)	(43.9%)	(2.5%)
Net Cash from/(used) Financing Activities	(894)	-	-	(192)	21.5%	(192)	21.5%	(197)	(43.9%)	(2.5%)
Net Increase/(Decrease) in cash held	(8 746)	(294)	3.4%	375	(4.3%)	81	(.9%)	559	(2.5%)	(32.9%)
Cash/cash equivalents at the year begin:	(67 958)	440	(.6%)	147	(.2%)	440	(.6%)	190	-	(22.8%)
Cash/cash equivalents at the year end:	(76 704)	147	(.2%)	522	(.7%)	522	(.7%)	749	(4.4%)	(30.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 513	3.9%	2 919	7.4%	-	-	34 801	88.7%	39 233	61.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	276	4.8%	275	4.8%	346	6.0%	4 854	84.4%	5 750	9.0%
VAT (output less input)	171	100.0%	-	-	-	-	-	-	171	.3%
Pensions / Retirement	453	4.2%	459	4.3%	474	4.4%	9 303	87.0%	10 689	16.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	336	14.3%	128	5.4%	262	11.1%	1 623	69.1%	2 349	3.7%
Auditor-General	557	10.6%	959	18.2%	644	12.2%	3 115	59.0%	5 275	8.2%
Other	303	40.1%	453	59.9%	-	-	-	-	756	1.2%
Total	3 608	5.6%	5 193	8.1%	1 726	2.7%	53 696	83.6%	64 223	100.0%

Contact Details

Municipal Manager	Thembinkosi Mawonga	051 653 0595
Financial Manager	L M Mosala	051 653 1777

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: JOE GQABI (DC14)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	319 652	89 766	28.1%	81 067	25.4%	170 833	53.4%	94 783	79.9%	(14.5%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	40 495	1 987	4.9%	14 027	34.6%	16 014	39.5%	4 808	558.3%	191.8%
Service charges - sanitation revenue	15 450	-	-	2 752	17.8%	2 752	17.8%	2 008	95.4%	37.0%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2 394	941	39.3%	1 195	49.9%	2 136	89.2%	857	62.1%	39.5%
Interest earned - outstanding debtors	4 214	-	-	378	9.0%	378	9.0%	848	119.5%	(55.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	1 012	-	-	-	1 012	-	-	-	-
Transfers recognised - operational	254 204	81 281	32.0%	66 395	26.1%	147 676	58.1%	74 257	62.9%	(10.6%)
Other own revenue	2 895	4 545	157.0%	(3 680)	(127.1%)	865	29.9%	12 005	407.4%	(130.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	478 908	79 661	16.6%	113 232	23.6%	192 894	40.3%	119 837	51.8%	(5.5%)
Employee related costs	149 844	33 680	22.5%	49 563	33.1%	83 243	55.6%	38 028	56.3%	30.3%
Remuneration of councillors	5 690	1 230	21.6%	1 237	21.7%	2 467	43.4%	1 208	44.3%	2.4%
Debt impairment	26 091	-	-	2 144	8.2%	2 144	8.2%	950	71.4%	125.7%
Depreciation and asset impairment	46 357	3 760	8.1%	7 520	16.2%	11 280	24.3%	22 406	50.0%	(66.4%)
Finance charges	4 121	251	6.1%	175	4.2%	426	10.3%	1 362	47.4%	(87.2%)
Bulk purchases	5 069	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	38 698	5 704	14.7%	7 571	19.6%	13 275	34.3%	14 254	36.3%	(46.9%)
Transfers and grants	89 730	15 111	16.8%	18 421	20.5%	33 532	37.4%	11 988	94.3%	53.7%
Other expenditure	112 980	19 924	17.6%	26 602	23.5%	46 526	41.2%	29 641	37.4%	(10.3%)
Loss on disposal of PPE	328	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(159 256)	10 105		(32 166)		(22 061)		(25 054)		
Transfers recognised - capital	209 478	20 521	9.8%	55 957	26.7%	76 479	36.5%	69 546	60.2%	(19.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	50 222	30 626		23 791		54 417		44 492		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	50 222	30 626		23 791		54 417		44 492		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	50 222	30 626		23 791		54 417		44 492		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50 222	30 626		23 791		54 417		44 492		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	120 336	11 449	9.5%	26 081	21.7%	37 530	31.2%	26 908	40.0%	(3.1%)
National Government	114 601	11 392	9.9%	24 040	21.0%	35 432	30.9%	26 701	52.9%	(10.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	114 601	11 392	9.9%	24 040	21.0%	35 432	30.9%	26 701	52.9%	(10.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	58	-	2 041	-	2 098	-	207	5.2%	884.4%
Public contributions and donations	5 735	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	120 336	11 449	9.5%	26 081	21.7%	37 530	31.2%	26 908	40.0%	(3.1%)
Governance and Administration	1 835	12	.7%	227	12.4%	239	13.0%	13	12.9%	1 699.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	250	-	-	-	-	-	-	6	2.2%	(100.0%)
Corporate Services	1 585	12	.8%	227	14.3%	239	15.1%	7	18.0%	3 104.9%
Community and Public Safety	700	-	-	1	.2%	1	.2%	169	168.6%	(99.3%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	700	-	-	1	.2%	1	.2%	169	168.6%	(99.3%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	117 801	11 437	9.7%	25 853	21.9%	37 290	31.7%	26 727	40.1%	(3.3%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	74 819	9 781	13.1%	23 935	32.0%	33 716	45.1%	18 829	32.3%	27.1%
Waste Water Management	42 982	1 656	3.9%	1 918	4.5%	3 574	8.3%	7 898	64.8%	(75.7%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	548 510	218 895	39.9%	255 242	46.5%	474 137	86.4%	282 456	129 398.3%	(9.6%)
Ratepayers and other	82 434	304	.4%	547	.7%	851	1.0%	365	52 128.3%	49.8%
Government - operating	254 204	167 716	66.0%	168 964	66.5%	336 680	132.4%	159 478	123 298.6%	5.9%
Government - capital	209 478	50 780	24.2%	85 164	40.7%	135 944	64.9%	122 258	140 040.4%	(30.3%)
Interest	2 394	95	4.0%	567	23.7%	662	27.7%	355	42 290.7%	59.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(443 268)	(204 043)	46.0%	(228 502)	51.5%	(432 545)	97.6%	(232 111)	195 476.7%	(1.6%)
Suppliers and employees	(349 417)	(188 582)	54.0%	(210 081)	60.1%	(398 663)	114.1%	(137 571)	184 365.0%	52.7%
Finance charges	(4 121)	(350)	8.5%	-	-	(350)	8.5%	-	-	-
Transfers and grants	(89 730)	(15 111)	16.8%	(18 421)	20.5%	(33 532)	37.4%	(94 541)	232 811.0%	(80.5%)
Net Cash from/(used) Operating Activities	105 242	14 852	14.1%	26 740	25.4%	41 591	39.5%	50 345	34 719.1%	(46.9%)
Cash Flow from Investing Activities										
Receipts	231	86	37.0%	81	35.1%	167	72.1%	66	-	22.7%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	86	-	81	-	167	-	66	-	22.7%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	231	-	-	-	-	-	-	-	-	-
Payments	(120 336)	(16 073)	13.4%	(25 829)	21.5%	(41 902)	34.8%	(26 908)	32 344.9%	(4.0%)
Capital assets	(120 336)	(16 073)	13.4%	(25 829)	21.5%	(41 902)	34.8%	(26 908)	32 344.9%	(4.0%)
Net Cash from/(used) Investing Activities	(120 105)	(15 987)	13.3%	(25 748)	21.4%	(41 735)	34.7%	(26 842)	32 284.5%	(4.1%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 001)	(216)	21.6%	-	-	(216)	21.6%	-	57 003.5%	-
Repayment of borrowing	(1 001)	(216)	21.6%	-	-	(216)	21.6%	-	57 003.5%	-
Net Cash from/(used) Financing Activities	(1 001)	(216)	21.6%	-	-	(216)	21.6%	-	57 003.5%	-
Net Increase/(Decrease) in cash held	(15 864)	(1 351)	8.5%	992	(6.3%)	(360)	2.3%	23 503	(826 098.3%)	(95.8%)
Cash/cash equivalents at the year begin:	(33 116)	3 000	(9.1%)	1 649	(5.0%)	3 000	(9.1%)	4 300	1 987 156.4%	(61.6%)
Cash/cash equivalents at the year end:	(48 980)	1 649	(3.4%)	2 641	(5.4%)	2 641	(5.4%)	27 803	3 856 156.4%	(90.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	827	12.1%	519	7.6%	521	7.6%	4 990	72.8%	6 857	80.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	36	7.9%	3	.6%	7	1.5%	404	90.0%	448	5.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	1.8%	-	-	3	.3%	1 241	98.0%	1 267	14.8%	-	-	-	-
Total By Income Source	885	10.3%	522	6.1%	531	6.2%	6 634	77.4%	8 572	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	863	11.8%	522	7.1%	528	7.2%	5 394	73.8%	7 306	85.2%	-	-	-	-
Other	22	1.8%	-	-	3	.3%	1 241	98.0%	1 267	14.8%	-	-	-	-
Total By Customer Group	885	10.3%	522	6.1%	531	6.2%	6 634	77.4%	8 572	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	12	100.0%	-	-	12	.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 806	79.2%	234	10.3%	173	7.6%	68	3.0%	2 281	99.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 806	78.8%	234	10.2%	185	8.1%	68	3.0%	2 293	100.0%

Contact Details

Municipal Manager	Mr Z A Williams	045 979 3006
Financial Manager	Mr Jonathan Jackson	045 979 3017

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUZA HILLS (EC153)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	221 194	71 806	32.5%	57 876	26.2%	129 682	58.6%	49 407	91.6%	17.1%
Property rates	12 000	1 916	16.0%	1 886	15.7%	3 801	31.7%	1 769	55.7%	6.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	845	91	10.7%	54	6.4%	145	17.1%	8	10.0%	568.7%
Rental of facilities and equipment	-	3	-	5	-	8	-	72	397.7%	(93.2%)
Interest earned - external investments	2 500	794	31.8%	345	13.8%	1 139	45.6%	623	49.2%	(44.6%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	800	85	10.6%	11	1.4%	96	12.0%	110	26.2%	(89.6%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	3 168	787	24.8%	521	16.4%	1 308	41.3%	657	66.3%	(20.7%)
Transfers recognised - operational	157 076	63 710	40.6%	50 631	32.2%	114 341	72.8%	42 228	95.0%	19.9%
Other own revenue	44 805	4 420	9.9%	4 423	9.9%	8 844	19.7%	3 940	112.4%	12.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	102 919	50 835	49.4%	24 771	24.1%	75 606	73.5%	31 553	62.0%	(21.5%)
Employee related costs	87 050	17 571	20.2%	11 989	13.8%	29 561	34.0%	15 736	58.0%	(23.8%)
Remuneration of councillors	15 869	3 888	24.5%	2 640	16.6%	6 528	41.1%	3 549	-	(25.6%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	29 376	-	10 141	-	39 517	-	12 267	55.3%	(17.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	118 275	20 971		33 105		54 077		17 854		
Transfers recognised - capital	55 594	13 000	23.4%	-	-	13 000	23.4%	34 471	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	173 869	33 971		33 105		67 077		52 325		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	173 869	33 971		33 105		67 077		52 325		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	173 869	33 971		33 105		67 077		52 325		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	173 869	33 971		33 105		67 077		52 325		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	119 976	22 946	19.1%	20 544	17.1%	43 490	36.2%	9 255	365.0%	122.0%
National Government	69 382	7 387	10.6%	2 349	3.4%	9 737	14.0%	5 149	-	(54.4%)
Provincial Government	50 594	15 559	30.8%	18 194	36.0%	33 754	66.7%	4 106	271.2%	343.1%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	119 976	22 946	19.1%	20 544	17.1%	43 490	36.2%	9 255	436.8%	122.0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	119 976	22 946	19.1%	20 544	17.1%	43 490	36.2%	9 255	365.0%	122.0%
Governance and Administration	2 900	196	6.8%	1 057	36.4%	1 253	43.2%	2 026	1 483.0%	(47.8%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 900	196	6.8%	1 057	36.4%	1 253	43.2%	2 026	1 483.0%	(47.8%)
Community and Public Safety	7 100	1 335	18.8%	62	.9%	1 396	19.7%	1 224	-	(95.0%)
Community & Social Services	7 100	1 335	18.8%	62	.9%	1 396	19.7%	1 224	-	(95.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 382	3 452	33.3%	278	2.7%	3 731	35.9%	491	444.0%	(43.3%)
Planning and Development	10 382	3 452	33.3%	278	2.7%	3 731	35.9%	491	444.0%	(43.3%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	99 594	17 963	18.0%	19 147	19.2%	37 111	37.3%	5 514	307.3%	247.3%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	99 594	17 963	18.0%	19 147	19.2%	37 111	37.3%	5 514	-	247.3%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	296 788	84 806	28.6%	79 876	26.9%	164 682	55.5%	83 881	78.4%	(4.8%)
Ratepayers and other	81 618	7 302	8.9%	6 900	8.5%	14 202	17.4%	6 559	27.7%	5.2%
Government - operating	157 076	63 710	40.6%	53 131	33.8%	116 841	74.4%	42 228	91.2%	25.8%
Government - capital	55 594	13 000	23.4%	19 500	35.1%	32 500	58.5%	34 471	98.4%	(43.4%)
Interest	2 500	794	31.8%	345	13.8%	1 139	45.6%	623	178.4%	(44.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(176 776)	(21 001)	11.9%	(14 319)	8.1%	(35 320)	20.0%	(33 206)	46.0%	(56.9%)
Suppliers and employees	(176 676)	(21 001)	11.9%	(14 319)	8.1%	(35 320)	20.0%	(33 206)	46.0%	(56.9%)
Finance charges	(100)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	120 012	63 805	53.2%	65 557	54.6%	129 362	107.8%	50 675	117.5%	29.4%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(119 976)	-	-	-	-	-	-	-	-	-
Capital assets	(119 976)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(119 976)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(497)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(497)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(497)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(460)	63 805	(13 859.3%)	65 557	(14 239.8%)	129 362	(28 099.1%)	50 675	###########	29.4%
Cash/cash equivalents at the year begin:	460	-	-	63 805	13 861.6%	-	-	63 805	-	-
Cash/cash equivalents at the year end:	(0)	63 805	(82 864 106.5%)	129 362	(168 003 223.4%)	129 362	(168 003 223.4%)	114 480	(159 000 205.6%)	13.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Mluleki Fihlani	039 252 0644
Financial Manager	Mr T L Madikizela	039 252 0131

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: PORT ST JOHNS (EC154)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	108 758	72 350	66.5%	1 347	1.2%	73 697	67.8%	28 901	76.9%	(95.3%)
Property rates	4 759	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	524	129	24.6%	59	11.3%	188	35.9%	180	-	(67.2%)
Service charges - other	-	1	-	-	-	1	-	2	.8%	(100.0%)
Rental of facilities and equipment	91	20	22.0%	(33)	(35.9%)	(13)	(13.9%)	(218)	(269.2%)	(85.1%)
Interest earned - external investments	-	0	-	0	-	0	-	0	-	(30.4%)
Interest earned - outstanding debtors	564	-	-	-	-	-	-	71	28.9%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	48	4	7.5%	1	1.9%	5	9.4%	3	14.1%	(65.4%)
Licences and permits	998	390	39.0%	264	26.4%	654	65.5%	15	49.5%	1 663.4%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	100 018	71 790	71.8%	1 050	1.0%	72 840	72.8%	28 766	85.4%	(96.3%)
Other own revenue	1 756	16	.9%	6	.3%	22	1.2%	83	3.2%	(93.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	185 522	15 630	8.4%	10 655	5.7%	26 285	14.2%	26 370	25.6%	(59.6%)
Employee related costs	49 484	6 303	12.7%	3 836	7.8%	10 139	20.5%	12 208	58.4%	(68.6%)
Remuneration of councillors	10 253	1 241	12.1%	1 001	9.8%	2 242	21.9%	-	-	(100.0%)
Debt impairment	32 308	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 584	-	-	-	-	-	-	-	-	-
Finance charges	329	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	2	-	23	-	25	-	-	-	(100.0%)
Contracted services	342	-	-	-	-	-	-	5 117	184.0%	(100.0%)
Transfers and grants	3 500	-	-	-	-	-	-	-	-	-
Other expenditure	78 723	8 084	10.3%	5 796	7.4%	13 879	17.6%	9 045	49.8%	(35.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(76 764)	56 720		(9 309)		47 412		2 531		
Transfers recognised - capital	31 998	23 330	72.9%	-	-	23 330	72.9%	9 566	71.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	1 300	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(43 466)	80 050		(9 309)		70 742		12 097		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(43 466)	80 050		(9 309)		70 742		12 097		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(43 466)	80 050		(9 309)		70 742		12 097		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(43 466)	80 050		(9 309)		70 742		12 097		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	33 298	1 379	4.1%	2 858	8.6%	4 237	12.7%	1 478	-	93.4%
National Government	31 998	1 379	4.3%	2 858	8.9%	4 237	13.2%	1 478	-	93.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 998	1 379	4.3%	2 858	8.9%	4 237	13.2%	1 478	-	93.4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 300	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33 298	1 379	4.1%	2 858	8.6%	4 237	12.7%	1 478	-	93.4%
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 298	1 379	4.1%	2 858	8.6%	4 237	12.7%	1 478	-	93.4%
Planning and Development	-	1 379	-	2 858	-	4 237	-	1 478	-	93.4%
Road Transport	33 298	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	139 583	49 361	35.4%	33 949	24.3%	83 311	59.7%	40 127	88.5%	(15.4%)
Ratepayers and other	7 003	809	11.6%	604	8.6%	1 414	20.2%	1 795	31.3%	(66.3%)
Government - operating	100 018	37 833	37.8%	24 143	24.1%	61 976	62.0%	28 766	96.0%	(16.1%)
Government - capital	31 998	10 718	33.5%	9 202	28.8%	19 920	62.3%	9 566	82.6%	(3.8%)
Interest	564	0	.1%	0	-	1	.1%	0	90.7%	(4.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(133 697)	(19 488)	14.6%	(22 337)	16.7%	(41 825)	31.3%	(28 449)	46.3%	(21.5%)
Suppliers and employees	(133 368)	(19 488)	14.6%	(22 337)	16.7%	(41 825)	31.4%	(28 449)	46.3%	(21.5%)
Finance charges	(329)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	5 886	29 874	507.5%	11 612	197.3%	41 486	704.8%	11 677	598.8%	(.6%)
Cash Flow from Investing Activities										
Receipts	-	(24 096)	-	5 767	-	(18 329)	-	11 746	129.5%	(50.9%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(583)	-	(1 023)	-	(1 606)	-	926	24.7%	(210.5%)
Decrease (increase) in non-current investments	-	(23 513)	-	6 790	-	(16 723)	-	10 820	87.1%	(37.3%)
Payments	(31 998)	(4 840)	15.1%	1 466	(4.6%)	(3 374)	10.5%	(4 872)	1 282.1%	(130.1%)
Capital assets	(31 998)	(4 840)	15.1%	1 466	(4.6%)	(3 374)	10.5%	(4 872)	1 282.1%	(130.1%)
Net Cash from/(used) Investing Activities	(31 998)	(28 936)	90.4%	7 233	(22.6%)	(21 703)	67.8%	6 875	300.0%	5.2%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(26 112)	938	(3.6%)	18 845	(72.2%)	19 783	(75.8%)	18 552	1 439.2%	1.6%
Cash/cash equivalents at the year begin:	19 099	2 960	15.5%	3 898	20.4%	2 960	15.5%	14 411	338.2%	(72.9%)
Cash/cash equivalents at the year end:	(7 013)	3 898	(55.6%)	22 743	(324.3%)	22 743	(324.3%)	32 964	1 113.6%	(31.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr F Guleni (Acting)	047 564 1208
Financial Manager	Mr C Mbilini (acting)	047 564 1158

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NYANDENI (EC155)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	210 547	75 322	35.8%	63 927	30.4%	139 249	66.1%	52 392	67.2%	22.0%
Property rates	5 005	-	-	-	-	-	-	-	6.3%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	200	15	7.7%	16	7.9%	31	15.6%	59	-	(73.4%)
Service charges - other	-	-	-	-	-	-	-	-	8.9%	-
Rental of facilities and equipment	165	9	5.6%	7	4.2%	16	9.8%	26	38.3%	(73.2%)
Interest earned - external investments	5 000	1 431	28.6%	1 016	20.3%	2 446	48.9%	864	59.8%	17.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	50	9	18.9%	20	40.8%	30	59.7%	19	11.1%	7.3%
Licences and permits	6 500	945	14.5%	480	7.4%	1 426	21.9%	556	40.5%	(13.6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	173 502	68 426	39.4%	56 549	32.6%	124 974	72.0%	48 092	73.8%	17.6%
Other own revenue	20 125	4 486	22.3%	5 839	29.0%	10 325	51.3%	2 776	29.2%	110.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	304 967	41 066	13.5%	32 626	10.7%	73 692	24.2%	35 181	33.0%	(7.3%)
Employee related costs	80 928	19 557	24.2%	14 525	17.9%	34 083	42.1%	19 175	47.1%	(24.2%)
Remuneration of councillors	16 174	4 031	24.9%	2 764	17.1%	6 795	42.0%	4 109	52.7%	(32.7%)
Debt impairment	3 500	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	34 598	2 802	8.1%	2 625	7.6%	5 427	15.7%	3 405	11.5%	(22.9%)
Finance charges	105	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	16 846	-	-	-	-	-	-	-	4.3%	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	3 720	-	-	-	-	-	-	-	-	-
Other expenditure	149 097	14 675	9.8%	12 713	8.5%	27 388	18.4%	8 493	35.0%	49.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(94 420)	34 256		31 301		65 557		17 211		
Transfers recognised - capital	56 324	-	-	-	-	-	-	-	51.2%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(38 096)	34 256		31 301		65 557		17 211		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(38 096)	34 256		31 301		65 557		17 211		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(38 096)	34 256		31 301		65 557		17 211		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(38 096)	34 256		31 301		65 557		17 211		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	86 102	21 290	24.7%	10 150	11.8%	31 440	36.5%	7 491	25.8%	35.5%
National Government	56 324	20 127	35.7%	10 150	18.0%	30 277	53.8%	5 536	23.4%	83.3%
Provincial Government	4 000	996	24.9%	-	-	996	24.9%	103	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	25 778	166	.6%	-	-	166	.6%	1 851	-	(100.0%)
Transfers recognised - capital	86 102	21 290	24.7%	10 150	11.8%	31 440	36.5%	7 491	25.8%	35.5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	86 102	21 290	24.7%	10 150	11.8%	31 440	36.5%	7 491	25.8%	35.5%
Governance and Administration	11 495	308	2.7%	378	3.3%	686	6.0%	103	6.8%	265.5%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 600	-	-	-	-	-	-	-	-	-
Corporate Services	7 895	308	3.9%	378	4.8%	686	8.7%	103	26.4%	265.5%
Community and Public Safety	460	-	-	-	-	-	-	50	55.6%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	50	16.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	460	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	54 922	19 886	36.2%	9 772	17.8%	29 658	54.0%	7 337	26.8%	33.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	54 922	19 886	36.2%	9 772	17.8%	29 658	54.0%	7 337	26.8%	33.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	19 225	1 095	5.7%	-	-	1 095	5.7%	-	6.9%	-
Electricity	19 000	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	225	1 095	488.0%	-	-	1 095	488.0%	-	6.9%	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	266 219	75 328	28.3%	63 803	24.0%	139 131	52.3%	63 253	67.2%	.9%
Ratepayers and other	27 393	6 139	22.4%	6 805	24.8%	12 944	47.3%	14 504	74.2%	(53.1%)
Government - operating	173 502	68 426	39.4%	56 549	32.6%	124 974	72.0%	48 092	73.8%	17.6%
Government - capital	60 324	-	-	-	-	-	-	-	51.2%	-
Interest	5 000	763	15.3%	449	9.0%	1 213	24.3%	657	52.9%	(31.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(180 769)	(50 839)	28.1%	(53 292)	29.5%	(104 132)	57.6%	(28 023)	38.5%	90.2%
Suppliers and employees	(177 049)	(50 839)	28.7%	(53 292)	30.1%	(104 132)	58.8%	(28 023)	38.5%	90.2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 720)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	85 450	24 488	28.7%	10 511	12.3%	34 999	41.0%	35 230	123.6%	(70.2%)
Cash Flow from Investing Activities										
Receipts	-	(19 895)	-	12 122	-	(7 773)	-	(154)	-	(7 987.9%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(19 895)	-	12 122	-	(7 773)	-	(154)	-	(7 987.9%)
Payments	(86 102)	(1 293)	1.5%	-	-	(1 293)	1.5%	(4 356)	24.1%	(100.0%)
Capital assets	(86 102)	(1 293)	1.5%	-	-	(1 293)	1.5%	(4 356)	24.1%	(100.0%)
Net Cash from/(used) Investing Activities	(86 102)	(21 188)	24.6%	12 122	(14.1%)	(9 066)	10.5%	(4 510)	24.3%	(368.8%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	(1 179)	-	(109)	-	(1 288)	-	(306)	-	(64.4%)
Repayment of borrowing	-	(1 179)	-	(109)	-	(1 288)	-	(306)	-	(64.4%)
Net Cash from/(used) Financing Activities	-	(1 179)	-	(109)	-	(1 288)	-	(306)	-	(64.4%)
Net Increase/(Decrease) in cash held	(652)	2 121	(325.4%)	22 524	(3 455.5%)	24 645	(3 780.9%)	30 414	3 152.6%	(25.9%)
Cash/cash equivalents at the year begin:	13 681	25 985	189.9%	28 106	205.4%	25 985	189.9%	64 472	114.0%	(56.4%)
Cash/cash equivalents at the year end:	13 029	28 106	215.7%	50 629	388.6%	50 629	388.6%	94 886	650.9%	(46.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 213	18.8%	306	1.8%	0	-	13 534	79.4%	17 053	96.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1	.2%	62	11.1%	12	2.2%	480	86.4%	556	3.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	3 214	18.3%	368	2.1%	13	.1%	14 015	79.6%	17 609	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 160	41.0%	35	.4%	1	-	4 508	58.5%	7 704	43.7%	-	-	-	-
Commercial	17	.8%	80	3.7%	4	.2%	2 078	95.4%	2 179	12.4%	-	-	-	-
Households	38	.5%	253	3.3%	7	.1%	7 429	96.1%	7 727	43.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 214	18.3%	368	2.1%	13	.1%	14 015	79.6%	17 609	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(29)	.2%	(1 007)	6.8%	(1 716)	11.7%	(11 960)	81.3%	(14 711)	104.7%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	678	102.4%	48	7.3%	(12)	(1.8%)	(52)	(7.8%)	662	(4.7%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	649	(4.6%)	(959)	6.8%	(1 728)	12.3%	(12 012)	85.5%	(14 050)	100.0%

Contact Details

Municipal Manager	Godfrey Mandlenkosi Zide	047 555 0161
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MHLONTLO (EC156)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	162 164	57 377	35.4%	46 269	28.5%	103 646	63.9%	36 905	60.0%	25.4%
Property rates	7 971	7 249	90.9%	(36)	(.5%)	7 212	90.5%	-	125.1%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	81	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	572	143	25.0%	96	16.7%	238	41.7%	142	165.1%	(32.9%)
Service charges - other	-	-	-	-	-	-	-	42	-	(100.0%)
Rental of facilities and equipment	44	13	30.2%	5	10.6%	18	40.8%	23	66.7%	(79.7%)
Interest earned - external investments	1 817	244	13.4%	89	4.9%	334	18.4%	404	87.8%	(78.0%)
Interest earned - outstanding debtors	791	178	22.5%	132	16.6%	310	39.1%	62	-	110.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	164	31	18.8%	8	4.7%	38	23.5%	102	370.5%	(92.5%)
Licences and permits	1 331	335	25.2%	174	13.1%	509	38.3%	165	48.3%	5.4%
Agency services	792	251	31.7%	123	15.6%	375	47.3%	207	73.4%	(40.2%)
Transfers recognised - operational	136 020	47 535	34.9%	44 987	33.1%	92 522	68.0%	35 333	60.7%	27.3%
Other own revenue	12 662	1 398	11.0%	692	5.5%	2 089	16.5%	342	3.0%	102.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	148 118	43 416	29.3%	21 424	14.5%	64 840	43.8%	36 324	37.0%	(41.0%)
Employee related costs	72 379	15 392	21.3%	10 672	14.7%	26 064	36.0%	13 556	43.5%	(21.3%)
Remuneration of councillors	21 982	4 642	21.1%	3 461	15.7%	8 104	36.9%	3 272	46.9%	5.8%
Debt impairment	800	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 370	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	9 523	-	-	2 726	28.6%	2 726	28.6%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	37 064	23 382	63.1%	4 565	12.3%	27 947	75.4%	19 496	43.7%	(76.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14 046	13 961		24 845		38 806		581		
Transfers recognised - capital	40 675	-	-	6 766	16.6%	6 766	16.6%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	54 721	13 961		31 612		45 572		581		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	54 721	13 961		31 612		45 572		581		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	54 721	13 961		31 612		45 572		581		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	54 721	13 961		31 612		45 572		581		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	54 410	10 406	19.1%	6 466	11.9%	16 871	31.0%	7 258	17.7%	(10.9%)
National Government	54 410	10 406	19.1%	6 466	11.9%	16 871	31.0%	7 258	32.2%	(10.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 410	10 406	19.1%	6 466	11.9%	16 871	31.0%	7 258	32.2%	(10.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	.1%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	54 410	10 406	19.1%	6 466	11.9%	16 871	31.0%	7 258	17.7%	(10.9%)
Governance and Administration	2 290	38	1.7%	15	.6%	53	2.3%	812	122.6%	(98.2%)
Executive & Council	700	-	-	-	-	-	-	395	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	194	194.4%	(100.0%)
Corporate Services	1 590	38	2.4%	15	.9%	53	3.3%	222	65.3%	(93.5%)
Community and Public Safety	1 200	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 200	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	50 720	10 368	20.4%	6 451	12.7%	16 819	33.2%	6 077	16.5%	6.2%
Planning and Development	4 770	530	11.1%	186	3.9%	716	15.0%	5	4.3%	3 629.2%
Road Transport	45 950	9 838	21.4%	6 265	13.6%	16 102	35.0%	6 072	17.5%	3.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	200	-	-	-	-	-	-	370	16.1%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	200	-	-	-	-	-	-	370	16.1%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	187 966	70 862	37.7%	65 239	34.7%	136 102	72.4%	43 129	58.4%	51.3%
Ratepayers and other	9 452	3 303	34.9%	1 815	19.2%	5 118	54.2%	1 895	27.2%	(4.2%)
Government - operating	136 020	55 135	40.5%	46 998	34.6%	102 133	75.1%	40 853	70.4%	15.0%
Government - capital	40 675	12 313	30.3%	16 362	40.2%	28 675	70.5%	-	33.3%	(100.0%)
Interest	1 819	112	6.1%	64	3.5%	176	9.7%	381	85.6%	(83.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(138 368)	(47 110)	34.0%	(19 890)	14.4%	(67 000)	48.4%	(21 966)	57.1%	(9.4%)
Suppliers and employees	(101 304)	(47 110)	46.5%	(19 890)	19.6%	(67 000)	66.1%	(21 966)	57.1%	(9.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(37 064)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	49 598	23 753	47.9%	45 349	91.4%	69 102	139.3%	21 164	63.3%	114.3%
Cash Flow from Investing Activities										
Receipts	664	(13 722)	(2 066.5%)	6 902	1 039.3%	(6 820)	(1 027.1%)	(381)	(3.7%)	(1 909.6%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	664	(13 722)	(2 066.5%)	6 902	1 039.3%	(6 820)	(1 027.1%)	(381)	(3.7%)	(1 909.6%)
Payments	(54 410)	(11 913)	21.9%	(5 776)	10.6%	(17 689)	32.5%	(8 508)	21.8%	(32.1%)
Capital assets	(54 410)	(11 913)	21.9%	(5 776)	10.6%	(17 689)	32.5%	(8 508)	21.8%	(32.1%)
Net Cash from/(used) Investing Activities	(53 746)	(25 635)	47.7%	1 125	(2.1%)	(24 510)	45.6%	(8 890)	36.7%	(112.7%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(4 148)	(1 882)	45.4%	46 474	(1 120.3%)	44 592	(1 075.0%)	12 274	(2 932.9%)	278.6%
Cash/cash equivalents at the year begin:	6 370	(352)	(5.5%)	(2 234)	(35.1%)	(352)	(5.5%)	302	32.3%	(839.4%)
Cash/cash equivalents at the year end:	2 222	(2 234)	(100.6%)	44 240	1 991.2%	44 240	1 991.2%	12 576	327.0%	251.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Thando Mase	047 553 7025
Financial Manager	Nkosazana Ponco	047 553 0576

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KING SABATA DALINDYEBO (EC157)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	814 452	193 054	23.7%	162 978	20.0%	356 031	43.7%	129 759	53.4%	25.6%
Property rates	189 717	44 316	23.4%	56 804	29.9%	101 120	53.3%	(626)	104.9%	(9 170.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	255 081	50 724	19.9%	28 785	11.3%	79 509	31.2%	42 666	42.8%	(32.5%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	25 011	764	3.1%	399	1.6%	1 164	4.7%	244	103.5%	63.3%
Service charges - other	8 020	2 880	35.9%	(2 910)	(36.3%)	(30)	(.4%)	7	.1%	(39 765.0%)
Rental of facilities and equipment	17 343	2 376	13.7%	2 553	14.7%	4 929	28.4%	2 374	39.6%	7.5%
Interest earned - external investments	7 776	863	11.1%	291	3.7%	1 154	14.8%	1 429	28.2%	(79.6%)
Interest earned - outstanding debtors	25 074	3 623	14.4%	4 412	17.6%	8 035	32.0%	4 159	38.6%	6.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 954	175	4.4%	45	1.1%	220	5.6%	231	18.2%	(80.7%)
Licences and permits	17 714	2 009	11.3%	1 684	9.5%	3 693	20.8%	2 827	37.8%	(40.4%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	226 387	84 269	37.2%	70 723	31.2%	154 992	68.5%	65 989	32.1%	7.2%
Other own revenue	38 375	1 049	2.7%	191	.5%	1 240	3.2%	10 459	51.1%	(98.2%)
Gains on disposal of PPE	-	4	-	-	-	4	-	-	-	-
Operating Expenditure	936 279	179 225	19.1%	154 460	16.5%	333 684	35.6%	161 129	33.1%	(4.1%)
Employee related costs	315 478	68 717	21.8%	73 256	23.2%	141 973	45.0%	63 863	47.2%	14.7%
Remuneration of councillors	21 536	5 058	23.5%	5 071	23.5%	10 129	47.0%	4 592	49.9%	10.4%
Debt impairment	30 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	102 800	-	-	-	-	-	-	-	-	-
Finance charges	5 400	255	4.7%	2 108	39.0%	2 363	43.8%	9 027	178.1%	(76.6%)
Bulk purchases	196 507	57 698	29.4%	39 498	20.1%	97 196	49.5%	18 176	31.0%	117.3%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	13 885	3 339	24.0%	1 070	7.7%	4 409	31.8%	2 528	44.3%	(57.7%)
Transfers and grants	20 000	4 696	23.5%	4 538	22.7%	9 234	46.2%	4 855	36.9%	(6.5%)
Other expenditure	230 673	39 462	17.1%	28 919	12.5%	68 381	29.6%	58 089	40.7%	(50.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(121 827)	13 829		8 518		22 347		(31 370)		
Transfers recognised - capital	121 827	14 210	11.7%	25 981	21.3%	40 191	33.0%	71 452	36.3%	(63.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	27 842	6 918	24.8%	(2 303)	(8.3%)	4 615	16.6%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	27 842	34 957		32 196		67 152		40 082		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	27 842	34 957		32 196		67 152		40 082		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 842	34 957		32 196		67 152		40 082		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 842	34 957		32 196		67 152		40 082		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	149 668	20 242	13.5%	38 812	25.9%	59 054	39.5%	64 326	36.3%	(39.7%)
National Government	91 367	10 652	11.7%	18 216	19.9%	28 868	31.6%	35 002	30.9%	(48.0%)
Provincial Government	30 459	2 673	8.8%	22 898	75.2%	25 571	84.0%	16 211	43.4%	41.3%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	121 826	13 325	10.9%	41 115	33.7%	54 439	44.7%	51 213	32.4%	(19.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	27 842	6 918	24.8%	(2 303)	(8.3%)	4 615	16.6%	13 113	91.1%	(117.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	149 668	20 242	13.5%	38 812	25.9%	59 054	39.5%	64 326	36.3%	(39.7%)
Governance and Administration	6 730	296	4.4%	426	6.3%	722	10.7%	137	7.3%	210.4%
Executive & Council	622	-	-	5	.9%	5	.9%	16	30.1%	(65.4%)
Budget & Treasury Office	1 574	296	18.8%	420	26.7%	716	45.5%	67	16.6%	523.6%
Corporate Services	4 535	-	-	-	-	-	-	54	1.8%	(100.0%)
Community and Public Safety	24 615	2 749	11.2%	22 973	93.3%	25 721	104.5%	16 318	39.2%	40.8%
Community & Social Services	961	65	6.7%	14	1.4%	78	8.2%	2	.5%	737.9%
Sport And Recreation	1 170	11	1.0%	5	.4%	16	1.4%	52	3.7%	(90.8%)
Public Safety	2 944	-	-	63	2.2%	63	2.2%	44	4.8%	45.2%
Housing	19 541	2 673	13.7%	22 541	115.4%	25 213	129.0%	15 948	42.8%	41.3%
Health	-	-	-	350	-	350	-	273	-	28.2%
Economic and Environmental Services	97 791	13 685	14.0%	14 116	14.4%	27 801	28.4%	24 745	54.6%	(43.0%)
Planning and Development	3 316	4	.1%	-	-	4	.1%	-	16.5%	-
Road Transport	94 385	13 682	14.5%	14 116	15.0%	27 798	29.5%	24 721	54.8%	(42.9%)
Environmental Protection	89	-	-	-	-	-	-	24	11.2%	(100.0%)
Trading Services	20 532	3 512	17.1%	1 297	6.3%	4 809	23.4%	23 126	27.0%	(94.4%)
Electricity	16 769	3 354	20.0%	1 297	7.7%	4 651	27.7%	23 120	27.3%	(94.4%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	505	-	-	-	-	-	-	-	33.9%	-
Waste Management	3 258	158	4.8%	-	-	158	4.8%	7	.5%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	882 730	207 259	23.5%	237 756	26.9%	445 015	50.4%	111 107	50.0%	114.0%
Ratepayers and other	481 982	104 295	21.6%	168 256	34.9%	272 551	56.5%	75 672	80.1%	122.3%
Government - operating	198 883	84 269	42.4%	69 331	34.9%	153 600	77.2%	3 200	2.6%	2 066.3%
Government - capital	169 428	14 210	8.4%	-	-	14 210	8.4%	29 174	20.0%	(100.0%)
Interest	32 436	4 486	13.8%	169	.5%	4 655	14.3%	3 060	260.4%	(94.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(734 816)	(205 142)	27.9%	(184 307)	25.1%	(389 449)	53.0%	(197 907)	58.2%	(6.9%)
Suppliers and employees	(709 574)	(200 190)	28.2%	(180 706)	25.5%	(380 896)	53.7%	(186 740)	56.8%	(3.2%)
Finance charges	(5 242)	(255)	4.9%	(857)	16.4%	(1 113)	21.2%	(6 628)	128.5%	(87.1%)
Transfers and grants	(20 000)	(4 696)	23.5%	(2 744)	13.7%	(7 440)	37.2%	(4 539)	160.6%	(39.5%)
Net Cash from/(used) Operating Activities	147 914	2 118	1.4%	53 449	36.1%	55 567	37.6%	(86 800)	18.2%	(161.6%)
Cash Flow from Investing Activities										
Receipts	-	4	-	-	-	4	-	-	-	-
Proceeds on disposal of PPE	-	4	-	-	-	4	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(232 561)	(6 918)	3.0%	(31 580)	13.6%	(38 497)	16.6%	(19 884)	13.6%	58.8%
Capital assets	(232 561)	(6 918)	3.0%	(31 580)	13.6%	(38 497)	16.6%	(19 884)	13.6%	58.8%
Net Cash from/(used) Investing Activities	(232 561)	(6 913)	3.0%	(31 580)	13.6%	(38 493)	16.6%	(19 884)	13.5%	58.8%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(5 484)	(31 433)	573.2%	(2 108)	38.4%	(33 541)	611.6%	(2 399)	1 229.0%	(12.1%)
Repayment of borrowing	(5 484)	(31 433)	573.2%	(2 108)	38.4%	(33 541)	611.6%	(2 399)	1 229.0%	(12.1%)
Net Cash from/(used) Financing Activities	(5 484)	(31 433)	573.2%	(2 108)	38.4%	(33 541)	611.6%	(2 399)	1 202.7%	(12.1%)
Net Increase/(Decrease) in cash held	(90 131)	(36 228)	40.2%	19 761	(21.9%)	(16 467)	18.3%	(109 083)	2 258.5%	(118.1%)
Cash/cash equivalents at the year begin:	137 526	4 708	3.4%	(31 521)	(22.9%)	4 708	3.4%	50 632	-	(162.3%)
Cash/cash equivalents at the year end:	47 395	(31 521)	(66.5%)	(11 759)	(24.8%)	(11 759)	(24.8%)	(58 451)	(27.0%)	(79.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 357	27.4%	9 672	31.7%	3 889	12.8%	8 567	28.1%	30 485	8.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(5 394)	(3.3%)	16 689	10.3%	8 640	5.3%	141 679	87.7%	161 615	45.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 903	2.4%	2 499	3.2%	4 834	6.1%	69 880	88.3%	79 116	22.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(765)	(.9%)	1 497	1.8%	1 408	1.7%	80 510	97.4%	82 650	23.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 114)	232.5%	-	-	-	-	2 345	(132.5%)	(1 769)	(.5%)	-	-	-	-
Total By Income Source	(12)	-	30 357	8.6%	18 771	5.3%	302 981	86.1%	352 097	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 122	5.5%	7 727	20.1%	1 102	2.9%	27 548	71.6%	38 498	10.9%	-	-	-	-
Commercial	3 937	6.5%	9 488	15.7%	4 662	7.7%	42 429	70.1%	60 515	17.2%	-	-	-	-
Households	(6 345)	(2.6%)	12 830	5.3%	12 604	5.2%	223 368	92.1%	242 457	68.9%	-	-	-	-
Other	274	2.6%	313	2.9%	404	3.8%	9 636	90.7%	10 627	3.0%	-	-	-	-
Total By Customer Group	(12)	-	30 357	8.6%	18 771	5.3%	302 981	86.1%	352 097	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 391	35.8%	17 307	46.3%	996	2.7%	5 688	15.2%	37 382	91.2%
Auditor-General	-	-	-	-	-	-	1 189	100.0%	1 189	2.9%
Other	75	3.1%	1 487	61.9%	(2 840)	(118.1%)	3 681	153.2%	2 403	5.9%
Total	13 466	32.9%	18 794	45.9%	(1 844)	(4.5%)	10 557	25.8%	40 974	100.0%

Contact Details

Municipal Manager	Ms N Soldati	047 501 4006
Financial Manager	Mrs Nomtandazo Ntshanga	047 501 4302

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: O .R. TAMBO (DC15)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	1 062 139	314 078	29.6%	279 159	26.3%	593 237	55.9%	337 473	71.8%	(17.3%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	362 878	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	55 664	-	38 499	-	94 163	-	46 302	-	(16.9%)
Rental of facilities and equipment	35	10	28.9%	6	16.1%	16	45.0%	6	26.4%	(1.2%)
Interest earned - external investments	18 879	2 071	11.0%	2 883	15.3%	4 954	26.2%	3 723	48.2%	(22.6%)
Interest earned - outstanding debtors	18 460	5 033	27.3%	8 051	43.6%	13 084	70.9%	6 808	54.3%	18.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	562 407	228 430	40.6%	182 955	32.5%	411 385	73.1%	167 445	78.0%	9.3%
Other own revenue	99 400	22 870	23.0%	46 765	47.0%	69 635	70.1%	105 688	188.6%	(55.8%)
Gains on disposal of PPE	80	-	-	-	-	-	-	7 502	-	(100.0%)
Operating Expenditure	1 006 386	153 964	15.3%	161 961	16.1%	315 924	31.4%	153 179	33.5%	5.7%
Employee related costs	304 510	87 290	28.7%	73 186	24.0%	160 476	52.7%	58 822	54.7%	24.4%
Remuneration of councillors	18 272	3 142	17.2%	3 639	19.9%	6 781	37.1%	2 676	49.1%	36.0%
Debt impairment	46 243	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	160 491	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	41 000	3 399	8.3%	5 622	13.7%	9 021	22.0%	8 430	37.1%	(33.3%)
Other Materials	27 134	2 447	9.0%	7 292	26.9%	9 739	35.9%	7 178	43.6%	1.6%
Contracted services	12 500	1 593	12.7%	2 491	19.9%	4 084	32.7%	2 611	53.8%	(4.6%)
Transfers and grants	192 109	3 758	2.0%	2 762	1.4%	6 520	3.4%	9 042	51.2%	(69.5%)
Other expenditure	204 127	52 335	25.6%	66 969	32.8%	119 304	58.4%	64 419	48.3%	4.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	55 753	160 115		117 198		277 313		184 294		
Transfers recognised - capital	711 854	148 420	20.8%	231 033	32.5%	379 453	53.3%	385 896	75.0%	(40.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	767 607	308 535		348 231		656 766		570 190		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	767 607	308 535		348 231		656 766		570 190		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	767 607	308 535		348 231		656 766		570 190		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	767 607	308 535		348 231		656 766		570 190		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	835 455	119 554	14.3%	250 720	30.0%	370 274	44.3%	240 457	50.0%	4.3%
National Government	714 969	106 678	14.9%	209 096	29.2%	315 774	44.2%	216 407	54.0%	(3.4%)
Provincial Government	-	606	-	297	-	904	-	198	19.3%	50.0%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	714 969	107 284	15.0%	209 394	29.3%	316 678	44.3%	216 605	54.0%	(3.3%)
Borrowing	-	82	-	-	-	82	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	120 486	12 187	10.1%	41 326	34.3%	53 513	44.4%	23 852	27.4%	73.3%
Capital Expenditure Standard Classification	835 455	119 554	14.3%	250 720	30.0%	370 274	44.3%	240 457	50.0%	4.3%
Governance and Administration	14 895	455	3.1%	5 044	33.9%	5 499	36.9%	630	5.6%	701.2%
Executive & Council	4 000	-	-	1 903	47.6%	1 903	47.6%	-	2.4%	(100.0%)
Budget & Treasury Office	7 845	373	4.8%	2 863	36.5%	3 236	41.3%	599	11.7%	377.9%
Corporate Services	3 050	82	2.7%	278	9.1%	360	11.8%	30	.8%	815.1%
Community and Public Safety	12 770	1 678	13.1%	698	5.5%	2 376	18.6%	994	7.7%	(29.8%)
Community & Social Services	-	60	-	-	-	60	-	80	18.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	10 700	1 470	13.7%	400	3.7%	1 870	17.5%	795	6.5%	(49.7%)
Housing	1 070	148	13.8%	297	27.8%	445	41.6%	118	67.6%	152.1%
Health	1 000	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 851	478	6.1%	544	6.9%	1 022	13.0%	521	10.7%	4.4%
Planning and Development	5 165	80	1.5%	544	10.5%	624	12.1%	521	15.1%	4.4%
Road Transport	2 686	398	14.8%	-	-	398	14.8%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	799 739	116 942	14.6%	244 435	30.6%	361 377	45.2%	238 313	52.2%	2.6%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	799 739	116 942	14.6%	244 435	30.6%	361 377	45.2%	238 313	52.2%	2.6%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	200	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	1 547 054	439 800	28.4%	514 535	33.3%	954 335	61.7%	701 930	76.1%	(26.7%)
Ratepayers and other	235 338	55 846	23.7%	89 613	38.1%	145 459	61.8%	138 058	80.7%	(35.1%)
Government - operating	562 407	228 430	40.6%	182 955	32.5%	411 385	73.1%	166 418	77.7%	9.9%
Government - capital	711 969	148 420	20.8%	231 033	32.4%	379 453	53.3%	386 923	75.1%	(40.3%)
Interest	37 339	7 104	19.0%	10 934	29.3%	18 038	48.3%	10 531	51.5%	3.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(622 063)	(153 964)	24.8%	(159 199)	25.6%	(313 162)	50.3%	(153 179)	50.3%	3.9%
Suppliers and employees	(607 543)	(150 205)	24.7%	(159 199)	26.2%	(309 404)	50.9%	(144 138)	50.3%	10.4%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(14 520)	(3 758)	25.9%	-	-	(3 758)	25.9%	(9 042)	51.2%	(100.0%)
Net Cash from/(used) Operating Activities	924 990	285 836	30.9%	355 336	38.4%	641 172	69.3%	548 751	90.9%	(35.2%)
Cash Flow from Investing Activities										
Receipts	123 566	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	123 566	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(835 455)	(108 947)	13.0%	(250 720)	30.0%	(359 667)	43.1%	(240 457)	50.0%	4.3%
Capital assets	(835 455)	(108 947)	13.0%	(250 720)	30.0%	(359 667)	43.1%	(240 457)	50.0%	4.3%
Net Cash from/(used) Investing Activities	(711 889)	(108 947)	15.3%	(250 720)	35.2%	(359 667)	50.5%	(240 457)	50.0%	4.3%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	213 101	176 890	83.0%	104 616	49.1%	281 506	132.1%	308 294	298.5%	(66.1%)
Cash/cash equivalents at the year begin:	629 708	399 371	63.4%	576 261	91.5%	399 371	63.4%	752 499	127.9%	(23.4%)
Cash/cash equivalents at the year end:	842 809	576 261	68.4%	680 877	80.8%	680 877	80.8%	1 060 792	172.5%	(35.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Tshaka Hlazo	047 501 7050
Financial Manager	M E Moleko	047 501 7021

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MATATIELE (EC441)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	310 950	92 514	29.8%	65 048	20.9%	157 562	50.7%	69 992	41.3%	(7.1%)
Property rates	30 729	14 298	46.5%	2 962	9.6%	17 260	56.2%	13 877	93.6%	(78.7%)
Property rates - penalties and collection charges	-	255	-	-	-	255	-	661	44.7%	(100.0%)
Service charges - electricity revenue	41 500	8 762	21.1%	6 072	14.6%	14 834	35.7%	7 407	41.5%	(18.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	1 815	-	(100.0%)
Service charges - other	7 190	1 799	25.0%	1 067	14.8%	2 866	39.9%	-	-	(100.0%)
Rental of facilities and equipment	599	124	20.7%	86	14.4%	210	35.1%	136	47.2%	(36.4%)
Interest earned - external investments	4 200	791	18.8%	430	10.2%	1 221	29.1%	1 326	42.3%	(67.6%)
Interest earned - outstanding debtors	1 943	538	27.7%	672	34.6%	1 209	62.2%	20	34.4%	3 250.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	451	393	87.1%	456	101.1%	849	188.2%	54	32.0%	749.7%
Licences and permits	2 704	899	33.3%	500	18.5%	1 399	51.7%	735	59.7%	(32.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	166 683	64 390	38.6%	52 664	31.6%	117 053	70.2%	43 699	45.4%	20.5%
Other own revenue	54 912	265	.5%	140	.3%	405	.7%	238	1.1%	(41.2%)
Gains on disposal of PPE	39	-	-	-	-	-	-	26	-	(100.0%)
Operating Expenditure	257 880	49 252	19.1%	36 996	14.3%	86 249	33.4%	52 430	43.9%	(29.4%)
Employee related costs	90 400	19 599	21.7%	12 847	14.2%	32 445	35.9%	16 815	44.6%	(23.6%)
Remuneration of councillors	17 177	3 818	22.2%	2 541	14.8%	6 358	37.0%	3 609	42.2%	(29.6%)
Debt impairment	4 678	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 066	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	28 000	10 281	36.7%	3 973	14.2%	14 255	50.9%	8 166	52.7%	(51.3%)
Other Materials	12 315	508	4.1%	288	2.3%	796	6.5%	988	23.9%	(70.9%)
Contracted services	15 987	2 019	12.6%	3 276	20.5%	5 295	33.1%	4 127	42.4%	(20.6%)
Transfers and grants	27 144	3 756	13.8%	5 199	19.2%	8 955	33.0%	6 943	52.1%	(25.1%)
Other expenditure	48 114	9 272	19.3%	8 873	18.4%	18 145	37.7%	11 750	56.9%	(24.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	33	-	(100.0%)
Surplus/(Deficit)	53 070	43 261		28 052		71 313		17 562		
Transfers recognised - capital	64 511	3 613	5.6%	-	-	3 613	5.6%	14 070	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	117 581	46 874		28 052		74 926		31 632		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	117 581	46 874		28 052		74 926		31 632		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	117 581	46 874		28 052		74 926		31 632		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	117 581	46 874		28 052		74 926		31 632		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	147 577	19 432	13.2%	14 426	9.8%	33 858	22.9%	19 898	29.3%	(27.5%)
National Government	64 511	16 837	26.1%	12 515	19.4%	29 352	45.5%	11 627	28.3%	7.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 511	16 837	26.1%	12 515	19.4%	29 352	45.5%	11 627	28.3%	7.6%
Borrowing	30 000	-	-	-	-	-	-	-	-	-
Internally generated funds	53 066	2 426	4.6%	1 911	3.6%	4 337	8.2%	8 271	38.2%	(76.9%)
Public contributions and donations	-	170	-	-	-	170	-	-	-	-
Capital Expenditure Standard Classification	147 577	19 432	13.2%	14 426	9.8%	33 858	22.9%	19 898	29.3%	(27.5%)
Governance and Administration	4 235	1 035	24.4%	936	22.1%	1 971	46.5%	3 808	65.7%	(75.4%)
Executive & Council	221	7	3.2%	25	11.4%	32	14.6%	1 238	81.3%	(98.0%)
Budget & Treasury Office	2 171	671	30.9%	715	32.9%	1 386	63.8%	2 552	70.9%	(72.0%)
Corporate Services	1 843	357	19.4%	196	10.6%	553	30.0%	17	6.3%	1 025.5%
Community and Public Safety	5 013	11	.2%	388	7.7%	399	8.0%	197	10.6%	96.7%
Community & Social Services	5 013	11	.2%	280	5.6%	291	5.8%	91	3.0%	207.6%
Sport And Recreation	-	-	-	16	-	16	-	-	-	(100.0%)
Public Safety	-	-	-	92	-	92	-	106	25.6%	(13.3%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	95 257	10 381	10.9%	3 931	4.1%	14 312	15.0%	14 877	36.1%	(73.6%)
Planning and Development	915	335	36.6%	17	1.9%	352	38.5%	765	4.8%	(97.7%)
Road Transport	94 342	10 046	10.6%	3 914	4.1%	13 960	14.8%	14 112	46.2%	(72.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	43 072	8 005	18.6%	9 171	21.3%	17 177	39.9%	1 016	5.0%	802.5%
Electricity	43 072	8 005	18.6%	9 171	21.3%	17 177	39.9%	1 016	5.0%	802.5%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	371 261	118 599	31.9%	68 197	18.4%	186 797	50.3%	85 195	284.9%	(20.0%)
Ratepayers and other	140 067	48 906	34.9%	11 461	8.2%	60 367	43.1%	25 627	69.9%	(55.3%)
Government - operating	166 683	68 110	40.9%	55 635	33.4%	123 745	74.2%	43 717	-	27.3%
Government - capital	64 511	-	-	-	-	-	-	14 070	-	(100.0%)
Interest	-	1 583	-	1 102	-	2 685	-	1 781	-	(38.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(239 136)	(69 992)	29.3%	(19 771)	8.3%	(89 763)	37.5%	(72 735)	17 268.0%	(72.8%)
Suppliers and employees	(239 136)	(46 804)	19.6%	(10 225)	4.3%	(57 029)	23.8%	(46 321)	11 247.0%	(77.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(23 188)	-	(9 546)	-	(32 734)	-	(26 414)	-	(63.9%)
Net Cash from/(used) Operating Activities	132 125	48 607	36.8%	48 427	36.7%	97 034	73.4%	12 461	62.1%	288.6%
Cash Flow from Investing Activities										
Receipts	350	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	350	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(147 577)	(751)	.5%	(14 426)	9.8%	(15 177)	10.3%	-	-	(100.0%)
Capital assets	(147 577)	(751)	.5%	(14 426)	9.8%	(15 177)	10.3%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(147 227)	(751)	.5%	(14 426)	9.8%	(15 177)	10.3%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(15 103)	47 856	(316.9%)	34 001	(225.1%)	81 857	(542.0%)	12 461	143.1%	172.9%
Cash/cash equivalents at the year begin:	102 500	57 566	56.2%	105 423	102.9%	57 566	56.2%	105 655	111.1%	(.2%)
Cash/cash equivalents at the year end:	87 397	105 423	120.6%	139 423	159.5%	139 423	159.5%	118 116	120.4%	18.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Dr D C T Nakin	039 737 3135
Financial Manager	Mr L Ndzelu	039 737 3565

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: UMZIMVUBU (EC442)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	205 395	57 793	28.1%	3 757	1.8%	61 549	30.0%	44 423	31.4%	(91.5%)
Property rates	10 000	4 348	43.5%	1 257	12.6%	5 605	56.0%	1 461	29.3%	(14.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 500	118	4.7%	354	14.1%	472	18.9%	558	69.5%	(36.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 529	6	.4%	28	1.9%	34	2.2%	49	7.1%	(42.4%)
Interest earned - external investments	1 900	(80)	(4.2%)	683	36.0%	604	31.8%	215	221.1%	217.6%
Interest earned - outstanding debtors	1 300	75	5.7%	379	29.1%	454	34.9%	358	99.7%	5.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	800	42	5.2%	129	16.1%	171	21.3%	113	34.3%	14.2%
Licences and permits	2 494	231	9.3%	430	17.2%	661	26.5%	543	57.4%	(20.8%)
Agency services	1 166	125	10.7%	355	30.4%	479	41.1%	298	60.1%	19.0%
Transfers recognised - operational	166 306	53 200	32.0%	3	-	53 203	32.0%	37 198	30.3%	(100.0%)
Other own revenue	17 400	121	.7%	176	1.0%	298	1.7%	3 630	27.5%	(95.1%)
Gains on disposal of PPE	-	(393)	-	(37)	-	(430)	-	-	-	(100.0%)
Operating Expenditure	185 819	22 512	12.1%	41 079	22.1%	63 592	34.2%	34 677	34.9%	18.5%
Employee related costs	52 740	7 524	14.3%	16 932	32.1%	24 456	46.4%	12 444	45.1%	36.1%
Remuneration of councillors	14 658	2 291	15.6%	4 600	31.4%	6 891	47.0%	3 286	47.6%	40.0%
Debt impairment	3 398	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	40 356	-	-	-	-	-	-	-	-	-
Finance charges	21	0	1.7%	2	11.6%	3	13.3%	(31)	-	(107.8%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	6 632	816	12.3%	1 913	28.9%	2 729	41.2%	462	82.6%	314.4%
Transfers and grants	-	399	-	1 153	-	1 552	-	383	-	201.0%
Other expenditure	68 014	11 482	16.9%	16 479	24.2%	27 961	41.1%	18 134	48.0%	(9.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	19 576	35 281		(37 323)		(2 042)		9 746		
Transfers recognised - capital	43 298	53 900	124.5%	45 389	104.8%	99 289	229.3%	24 585	43.4%	84.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62 874	89 181		8 066		97 247		34 331		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	62 874	89 181		8 066		97 247		34 331		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 874	89 181		8 066		97 247		34 331		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62 874	89 181		8 066		97 247		34 331		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	80 423	18 345	22.8%	18 786	23.4%	37 132	46.2%	25 988	37.0%	(27.7%)
National Government	80 423	18 345	22.8%	18 786	23.4%	37 132	46.2%	25 988	101.7%	(27.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	80 423	18 345	22.8%	18 786	23.4%	37 132	46.2%	25 988	101.7%	(27.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	80 423	18 345	22.8%	18 786	23.4%	37 132	46.2%	25 988	37.0%	(27.7%)
Governance and Administration	5 680	49	.9%	295	5.2%	343	6.0%	343	12.7%	(14.1%)
Executive & Council	140	(64)	(45.5%)	105	74.9%	41	29.4%	21	15.5%	411.6%
Budget & Treasury Office	1 300	66	5.1%	28	2.2%	95	7.3%	153	13.3%	(81.5%)
Corporate Services	4 240	46	1.1%	162	3.8%	208	4.9%	170	11.9%	(4.9%)
Community and Public Safety	3 581	128	3.6%	723	20.2%	851	23.8%	683	43.4%	5.8%
Community & Social Services	730	36	4.9%	337	46.2%	373	51.1%	164	18.5%	105.6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	2 851	93	3.3%	386	13.5%	478	16.8%	519	75.7%	(25.7%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	67 572	18 126	26.8%	17 741	26.3%	35 866	53.1%	24 702	38.3%	(28.2%)
Planning and Development	5 126	185	3.6%	-	-	185	3.6%	1 718	89.7%	(100.0%)
Road Transport	62 447	17 940	28.7%	17 741	28.4%	35 681	57.1%	22 983	37.3%	(22.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	3 590	42	1.2%	28	.8%	70	2.0%	260	12.5%	(89.2%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	3 590	42	1.2%	28	.8%	70	2.0%	260	12.5%	(89.2%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	249 466	157 432	63.1%	49 007	19.6%	206 439	82.8%	(82 539)	(29.3%)	(159.4%)
Ratepayers and other	36 716	6 656	18.1%	2 555	7.0%	9 211	25.1%	3 058	19.6%	(16.4%)
Government - operating	166 306	53 900	32.4%	45 389	27.3%	99 289	59.7%	37 162	30.3%	22.1%
Government - capital	43 294	96 221	222.3%	-	-	96 221	222.3%	(123 332)	(108.1%)	(100.0%)
Interest	3 150	655	20.8%	1 062	33.7%	1 717	54.5%	573	128.2%	85.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(169 292)	12 421	(7.3%)	(30 255)	17.9%	(17 834)	10.5%	27 223	24.5%	(211.1%)
Suppliers and employees	(164 525)	12 821	(7.8%)	(29 100)	17.7%	(16 279)	9.9%	27 574	24.9%	(205.5%)
Finance charges	(21)	(0)	1.7%	(2)	11.6%	(3)	13.3%	31	147.6%	(107.8%)
Transfers and grants	(4 746)	(399)	8.4%	(1 153)	24.3%	(1 552)	32.7%	(383)	-	201.0%
Net Cash from/(used) Operating Activities	80 174	169 853	211.9%	18 751	23.4%	188 605	235.2%	(55 316)	(13.4%)	(133.9%)
Cash Flow from Investing Activities										
Receipts	-	3 276	-	-	-	3 276	-	-	-	-
Proceeds on disposal of PPE	-	3 276	-	-	-	3 276	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(80 173)	(18 345)	22.9%	(18 786)	23.4%	(37 132)	46.3%	(24 466)	(36.4%)	(23.2%)
Capital assets	(80 173)	(18 345)	22.9%	(18 786)	23.4%	(37 132)	46.3%	(24 466)	(36.4%)	(23.2%)
Net Cash from/(used) Investing Activities	(80 173)	(15 070)	18.8%	(18 786)	23.4%	(33 856)	42.2%	(24 466)	(36.2%)	(23.2%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	(32 788)	-	-	-	(32 788)	-	(588)	-	(100.0%)
Repayment of borrowing	-	(32 788)	-	-	-	(32 788)	-	(588)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	(32 788)	-	-	-	(32 788)	-	(588)	-	(100.0%)
Net Increase/(Decrease) in cash held	1	121 995	12 248 535.9%	(35)	(3 500.5%)	121 961	12 245 035.4%	(80 370)	(19.7%)	(100.0%)
Cash/cash equivalents at the year begin:	49 512	42 553	85.9%	164 548	332.3%	42 553	85.9%	(22 871)	-	(819.5%)
Cash/cash equivalents at the year end:	49 513	164 548	332.3%	164 514	332.3%	164 514	332.3%	(103 242)	(19.7%)	(259.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	370	1.5%	330	1.3%	310	1.2%	24 300	96.0%	25 311	77.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	104	1.9%	95	1.8%	89	1.7%	5 089	94.6%	5 378	16.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 617	67.9%	764	32.1%	-	-	-	-	2 380	7.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6)	1.5%	(14)	3.4%	(63)	15.1%	(335)	80.0%	(419)	(1.3%)	-	-	-	-
Total By Income Source	2 085	6.4%	1 175	3.6%	336	1.0%	29 054	89.0%	32 650	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	653	10.2%	22	.3%	21	.3%	5 687	89.1%	6 384	19.6%	-	-	-	-
Commercial	156	1.5%	894	8.7%	66	.6%	9 180	89.2%	10 295	31.5%	-	-	-	-
Households	1 275	8.0%	259	1.6%	249	1.6%	14 188	88.8%	15 971	48.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 085	6.4%	1 175	3.6%	336	1.0%	29 054	89.0%	32 650	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	560	41.4%	16	1.2%	259	19.2%	517	38.2%	1 352	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	560	41.4%	16	1.2%	259	19.2%	517	38.2%	1 352	100.0%

Contact Details

Municipal Manager	Gladstone PT Nota	039 255 0166
Financial Manager	Mzingisi Hloba	039 255 0459

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBIZANA (EC443)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	307 497	70 848	23.0%	60 049	19.5%	130 897	42.6%	61 013	85.6%	(1.6%)
Property rates	15 000	4 017	26.8%	2 583	17.2%	6 600	44.0%	2 021	27.7%	27.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	33 328	4 484	13.5%	4 649	13.9%	9 133	27.4%	5 406	30.7%	(14.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 200	265	22.1%	258	21.5%	523	43.5%	262	56.3%	(1.8%)
Service charges - other	11	1	12.7%	3	25.4%	4	38.1%	0	-	536.7%
Rental of facilities and equipment	729	137	18.7%	214	29.4%	351	48.1%	126	-	70.1%
Interest earned - external investments	5 026	1 662	33.1%	1 920	38.2%	3 582	71.3%	1 294	63.9%	48.3%
Interest earned - outstanding debtors	97	184	189.3%	310	318.9%	495	508.2%	57	99.4%	441.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	527	255	48.4%	250	47.3%	505	95.8%	54	29.5%	359.0%
Licences and permits	2 333	324	13.9%	288	12.4%	612	26.2%	249	43.4%	15.9%
Agency services	849	165	19.4%	178	20.9%	343	40.4%	148	58.8%	19.8%
Transfers recognised - operational	151 397	58 611	38.7%	49 195	32.5%	107 806	71.2%	50 286	118.0%	(2.2%)
Other own revenue	97 000	742	.8%	201	.2%	944	1.0%	1 109	33.0%	(81.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	408 533	56 583	13.9%	58 232	14.3%	114 815	28.1%	43 773	47.9%	33.0%
Employee related costs	73 042	14 471	19.8%	13 403	18.3%	27 874	38.2%	11 035	40.0%	21.5%
Remuneration of councillors	18 466	4 083	22.1%	4 315	23.4%	8 398	45.5%	3 716	49.6%	16.1%
Debt impairment	4 036	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	30 068	-	-	-	-	-	-	-	-	-
Finance charges	1 350	10	.7%	480	35.5%	490	36.3%	-	-	(100.0%)
Bulk purchases	22 152	7 108	32.1%	5 009	22.6%	12 117	54.7%	3 553	33.8%	41.0%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	385.0%	-
Transfers and grants	3 500	394	11.3%	715	20.4%	1 109	31.7%	-	10.0%	(100.0%)
Other expenditure	255 918	30 515	11.9%	34 311	13.4%	64 827	25.3%	25 468	60.4%	34.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(101 035)	14 266		1 816		16 082		17 240		
Transfers recognised - capital	67 142	11 545	17.2%	11 391	17.0%	22 935	34.2%	4 188	1 211.0%	172.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(33 893)	25 810		13 207		39 018		21 429		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(33 893)	25 810		13 207		39 018		21 429		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(33 893)	25 810		13 207		39 018		21 429		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(33 893)	25 810		13 207		39 018		21 429		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	171 421	12 469	7.3%	13 987	8.2%	26 456	15.4%	11 755	1 946.9%	19.0%
National Government	67 142	11 418	17.0%	11 384	17.0%	22 802	34.0%	10 458	-	8.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	125	-	125	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	67 142	11 418	17.0%	11 509	17.1%	22 927	34.1%	10 458	-	10.1%
Borrowing	45 000	-	-	-	-	-	-	-	-	-
Internally generated funds	59 279	1 051	1.8%	2 478	4.2%	3 529	6.0%	1 298	-	90.9%
Public contributions and donations	-	-	-	-	-	-	-	-	.9%	-
Capital Expenditure Standard Classification	171 421	12 469	7.3%	13 987	8.2%	26 456	15.4%	11 755	1 946.9%	19.0%
Governance and Administration	7 844	105	1.3%	73	.9%	178	2.3%	217	28.4%	(66.4%)
Executive & Council	1 000	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	6 844	105	1.5%	73	1.1%	178	2.6%	217	28.4%	(66.4%)
Community and Public Safety	4 085	166	4.1%	-	-	166	4.1%	40	-	(100.0%)
Community & Social Services	2 439	166	6.8%	-	-	166	6.8%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 647	-	-	-	-	-	-	40	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	72 895	9 249	12.7%	9 733	13.4%	18 983	26.0%	7 274	-	33.8%
Planning and Development	2 164	246	11.4%	150	6.9%	396	18.3%	55	-	172.4%
Road Transport	70 731	9 003	12.7%	9 584	13.5%	18 587	26.3%	7 219	-	32.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	86 597	2 948	3.4%	4 180	4.8%	7 128	8.2%	4 224	-	(1.0%)
Electricity	84 700	2 825	3.3%	3 704	4.4%	6 529	7.7%	4 151	-	(10.8%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 897	123	6.5%	476	25.1%	599	31.6%	74	-	543.6%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	274 039	81 471	29.7%	91 510	33.4%	172 981	63.1%	71 284	63.6%	28.4%
Ratepayers and other	51 067	9 639	18.9%	7 569	14.8%	17 209	33.7%	9 213	51.9%	(17.8%)
Government - operating	151 397	60 028	39.6%	48 410	32.0%	108 438	71.6%	60 720	89.1%	(20.3%)
Government - capital	67 142	10 000	14.9%	33 399	49.7%	43 399	64.6%	-	31.0%	(100.0%)
Interest	4 433	1 803	40.7%	2 131	48.1%	3 935	88.8%	1 350	63.4%	57.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(203 008)	(37 126)	18.3%	(49 101)	24.2%	(86 227)	42.5%	(40 355)	42.9%	21.7%
Suppliers and employees	(198 158)	(32 883)	16.6%	(47 906)	24.2%	(80 789)	40.8%	(40 355)	42.9%	18.7%
Finance charges	(1 350)	(10)	.7%	(480)	35.5%	(490)	36.3%	-	-	(100.0%)
Transfers and grants	(3 500)	(4 234)	121.0%	(715)	20.4%	(4 949)	141.4%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	71 032	44 345	62.4%	42 409	59.7%	86 753	122.1%	30 928	119.7%	37.1%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(171 421)	(12 469)	7.3%	(13 987)	8.2%	(26 456)	15.4%	(12 541)	47.0%	11.5%
Capital assets	(171 421)	(12 469)	7.3%	(13 987)	8.2%	(26 456)	15.4%	(12 541)	47.0%	11.5%
Net Cash from/(used) Investing Activities	(171 421)	(12 469)	7.3%	(13 987)	8.2%	(26 456)	15.4%	(12 541)	47.0%	11.5%
Cash Flow from Financing Activities										
Receipts	45 000	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	45 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	45 000	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(55 390)	31 875	(57.5%)	28 422	(51.3%)	60 297	(108.9%)	18 387	(406.0%)	54.6%
Cash/cash equivalents at the year begin:	118 814	125 036	105.2%	156 911	132.1%	125 036	105.2%	149 242	100.7%	5.1%
Cash/cash equivalents at the year end:	63 424	156 911	247.4%	185 333	292.2%	185 333	292.2%	167 630	151.2%	10.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	975	20.4%	683	14.3%	269	5.6%	2 845	59.6%	4 771	24.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 208	16.3%	133	1.8%	110	1.5%	5 967	80.4%	7 418	37.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	86	3.8%	66	2.9%	59	2.6%	2 046	90.7%	2 257	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	108	8.7%	99	7.9%	95	7.6%	946	75.8%	1 248	6.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	133	3.3%	139	3.4%	104	2.6%	3 682	90.7%	4 058	20.5%	-	-	-	-
Total By Income Source	2 510	12.7%	1 120	5.7%	636	3.2%	15 485	78.4%	19 751	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	154	2.5%	173	2.8%	134	2.1%	5 781	92.6%	6 243	31.6%	-	-	-	-
Commercial	1 975	30.9%	718	11.2%	271	4.2%	3 436	53.7%	6 399	32.4%	-	-	-	-
Households	332	5.2%	177	2.7%	180	2.8%	5 753	89.3%	6 442	32.6%	-	-	-	-
Other	49	7.3%	52	7.8%	51	7.6%	515	77.2%	667	3.4%	-	-	-	-
Total By Customer Group	2 510	12.7%	1 120	5.7%	636	3.2%	15 485	78.4%	19 751	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	740	10.1%	118	1.6%	408	5.6%	6 053	82.7%	7 319	100.0%
Total	740	10.1%	118	1.6%	408	5.6%	6 053	82.7%	7 319	100.0%

Contact Details

Municipal Manager	Mr S Thobela	039 251 0230
Financial Manager	Nomaphelo Mnisi	039 251 0230

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NTABANKULU (EC444)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	90 614	3 092	3.4%	28 089	31.0%	31 181	34.4%	3 066	-	816.0%
Property rates	1 000	706	70.6%	672	67.2%	1 378	137.8%	723	-	(7.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	50	52	104.8%	66	132.3%	119	237.1%	46	-	45.0%
Rental of facilities and equipment	1 024	230	22.4%	215	21.0%	445	43.4%	221	-	(2.6%)
Interest earned - external investments	1 300	-	-	-	-	-	-	104	-	(100.0%)
Interest earned - outstanding debtors	10	102	1 024.7%	102	1 024.7%	205	2 049.4%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 000	222	22.2%	-	-	222	22.2%	198	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	85 992	1 780	2.1%	27 033	31.4%	28 813	33.5%	1 775	-	1 423.1%
Other own revenue	238	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	149 086	21 310	14.3%	24 736	16.6%	46 046	30.9%	20 497	-	20.7%
Employee related costs	47 699	10 466	21.9%	11 260	23.6%	21 726	45.5%	8 909	-	26.4%
Remuneration of councillors	-	1 497	-	1 227	-	2 724	-	1 474	-	(16.8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 450	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	500	-	-	-	-	-	-	30	-	(100.0%)
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	58 287	-	-	-	-	-	-	-	-	-
Other expenditure	37 149	9 346	25.2%	12 250	33.0%	21 596	58.1%	10 084	-	21.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(58 472)	(18 217)		3 353		(14 865)		(17 431)		
Transfers recognised - capital	55 577	1 950	3.5%	40 700	73.2%	42 650	76.7%	14 210	-	186.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(2 895)	(16 267)		44 053		27 785		(3 221)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(2 895)	(16 267)		44 053		27 785		(3 221)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(2 895)	(16 267)		44 053		27 785		(3 221)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(2 895)	(16 267)		44 053		27 785		(3 221)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	61 410	4 864	7.9%	10 253	16.7%	15 117	24.6%	5 697	53.3%	80.0%
National Government	55 660	4 864	8.7%	10 253	18.4%	15 117	27.2%	5 697	-	80.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	55 660	4 864	8.7%	10 253	18.4%	15 117	27.2%	5 697	-	80.0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	5 750	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	61 410	4 864	7.9%	10 253	16.7%	15 117	24.6%	5 697	53.3%	80.0%
Governance and Administration	5 750	1 681	29.2%	749	13.0%	2 430	42.3%	321	16.6%	133.3%
Executive & Council	-	-	-	-	-	-	-	-	7.2%	-
Budget & Treasury Office	5 750	1 681	29.2%	749	13.0%	2 430	42.3%	321	-	133.3%
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	55 660	3 183	5.7%	9 504	17.1%	12 687	22.8%	1 429	-	565.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	55 660	3 183	5.7%	9 504	17.1%	12 687	22.8%	1 429	-	565.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	3 947	-	(100.0%)
Electricity	-	-	-	-	-	-	-	3 947	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	146 171	39 815	27.2%	71 590	49.0%	111 406	76.2%	45 190	62.5%	58.4%
Ratepayers and other	3 292	733	22.3%	3 503	106.4%	4 236	128.7%	2 454	18.1%	42.7%
Government - operating	85 992	33 130	38.5%	37 033	43.1%	70 163	81.6%	24 240	76.7%	52.8%
Government - capital	55 577	5 952	10.7%	30 700	55.2%	36 652	65.9%	18 495	65.3%	66.0%
Interest	1 310	0	-	355	27.1%	355	27.1%	1	.2%	54 561.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(82 777)	(21 310)	25.7%	(24 736)	29.9%	(46 046)	55.6%	(20 467)	41.9%	20.9%
Suppliers and employees	(82 727)	(21 310)	25.8%	(24 736)	29.9%	(46 046)	55.7%	(20 467)	42.0%	20.9%
Finance charges	(50)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	63 394	18 506	29.2%	46 854	73.9%	65 360	103.1%	24 723	87.0%	89.5%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(60 860)	(4 864)	8.0%	(10 253)	16.8%	(15 117)	24.8%	(5 456)	25.3%	87.9%
Capital assets	(60 860)	(4 864)	8.0%	(10 253)	16.8%	(15 117)	24.8%	(5 456)	25.3%	87.9%
Net Cash from/(used) Investing Activities	(60 860)	(4 864)	8.0%	(10 253)	16.8%	(15 117)	24.8%	(5 456)	25.3%	87.9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 535	13 641	538.2%	36 601	1 444.0%	50 243	1 982.1%	19 266	345.4%	90.0%
Cash/cash equivalents at the year begin:	23 987	-	-	13 641	56.9%	-	-	29 270	-	(53.4%)
Cash/cash equivalents at the year end:	26 522	13 641	51.4%	50 243	189.4%	50 243	189.4%	48 536	345.4%	3.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	223	3.1%	222	3.1%	217	3.0%	6 604	90.9%	7 266	66.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	22	3.3%	22	3.3%	20	3.1%	600	90.3%	664	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(2)	(.1%)	69	3.2%	71	3.2%	2 048	93.7%	2 185	20.1%	-	-	-	-
Interest on Arrear Debtor Accounts	(0)	6.2%	(0)	3.4%	(0)	4.0%	(3)	86.4%	(3)	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	(.2%)	(180)	(22.9%)	(1)	(.2%)	967	123.3%	785	7.2%	-	-	-	-
Total By Income Source	241	2.2%	133	1.2%	307	2.8%	10 216	93.8%	10 897	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	99	9.6%	170	16.5%	173	16.8%	589	57.2%	1 030	9.5%	-	-	-	-
Commercial	88	1.6%	13	.2%	85	1.5%	5 407	96.7%	5 593	51.3%	-	-	-	-
Households	54	1.3%	(50)	(1.2%)	49	1.1%	4 220	98.8%	4 274	39.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	241	2.2%	133	1.2%	307	2.8%	10 216	93.8%	10 897	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	152	95.9%	6	4.1%	-	-	-	-	158	9.1%
Auditor-General	1 572	100.0%	-	-	-	-	-	-	1 572	90.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 724	99.6%	6	.4%	-	-	-	-	1 730	100.0%

Contact Details

Municipal Manager	Mr Sindile Tantsi	039 258 0056
Financial Manager	Bongani Benxa	039 258 0056

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ALFRED NZO (DC44)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	736 230	433 182	58.8%	121 001	16.4%	554 183	75.3%	133 991	39.8%	(9.7%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	18 504	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2 722	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	13 395	-	1 909	-	15 304	-	5 343	32.9%	(64.3%)
Rental of facilities and equipment	473	117	24.8%	23	5.0%	141	29.8%	123	47.1%	(80.9%)
Interest earned - external investments	14 676	5 380	36.7%	3 676	25.1%	9 057	61.7%	2 511	8.7%	46.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	374 626	412 844	110.2%	115 117	30.7%	527 961	140.9%	125 856	73.2%	(8.5%)
Other own revenue	324 232	1 446	.4%	276	.1%	1 721	.5%	158	.1%	74.9%
Gains on disposal of PPE	996	-	-	-	-	-	-	-	-	-
Operating Expenditure	475 797	95 097	20.0%	81 669	17.2%	176 767	37.2%	82 835	36.4%	(1.4%)
Employee related costs	167 666	37 289	22.2%	25 710	15.3%	62 998	37.6%	33 618	47.1%	(23.5%)
Remuneration of councillors	8 329	2 120	25.5%	1 349	16.2%	3 469	41.7%	1 249	29.2%	8.0%
Debt impairment	15 000	3 750	25.0%	2 500	16.7%	6 250	41.7%	-	-	(100.0%)
Depreciation and asset impairment	50 000	12 500	25.0%	8 333	16.7%	20 833	41.7%	-	-	(100.0%)
Finance charges	2 100	-	-	1 026	48.8%	1 026	48.8%	-	37.4%	(100.0%)
Bulk purchases	3 500	492	14.1%	441	12.6%	933	26.6%	651	37.2%	(32.2%)
Other Materials	37 600	10 060	26.8%	11 468	30.5%	21 528	57.3%	9 705	34.6%	18.2%
Contracted services	8 000	1 267	15.8%	1 800	22.5%	3 067	38.3%	1 434	51.9%	25.5%
Transfers and grants	20 000	406	2.0%	(716)	(3.6%)	(310)	(1.6%)	6 082	33.4%	(111.8%)
Other expenditure	163 601	27 214	16.6%	29 758	18.2%	56 972	34.8%	30 097	34.1%	(1.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	260 433	338 084		39 332		377 417		51 156		
Transfers recognised - capital	523 482	27 702	5.3%	35 888	6.9%	63 589	12.1%	160 756	54.8%	(77.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	783 914	365 786		75 220		441 006		211 912		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	783 914	365 786		75 220		441 006		211 912		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	783 914	365 786		75 220		441 006		211 912		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	783 914	365 786		75 220		441 006		211 912		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	-	80 311	-	76 609	-	156 919	-	92 625	-	(17.3%)
National Government	-	80 311	-	66 248	-	146 559	-	68 851	-	(3.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	80 311	-	66 248	-	146 559	-	68 851	-	(3.8%)
Borrowing	-	-	-	-	-	-	-	20 060	-	(100.0%)
Internally generated funds	-	-	-	10 361	-	10 361	-	3 714	-	178.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	80 311	-	76 609	-	156 919	-	92 625	-	(17.3%)
Governance and Administration	-	1 101	-	543	-	1 643	-	52	-	945.9%
Executive & Council	-	-	-	-	-	-	-	33	-	(100.0%)
Budget & Treasury Office	-	116	-	508	-	624	-	-	-	(100.0%)
Corporate Services	-	985	-	35	-	1 019	-	19	-	81.1%
Community and Public Safety	-	344	-	93	-	436	-	45	-	105.3%
Community & Social Services	-	344	-	93	-	436	-	45	-	105.3%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	197	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	197	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	78 867	-	75 973	-	154 840	-	92 331	-	(17.7%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	78 867	-	75 973	-	154 840	-	92 331	-	(17.7%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	1 258 715	421 063	33.5%	156 889	12.5%	577 952	45.9%	381 301	125.6%	(58.9%)
Ratepayers and other	345 931	37 496	10.8%	2 208	.6%	39 704	11.5%	226 908	180.7%	(99.0%)
Government - operating	362 388	306 555	84.6%	115 117	31.8%	421 672	116.4%	19 360	8.2%	494.6%
Government - capital	535 720	72 345	13.5%	35 888	6.7%	108 233	20.2%	133 749	-	(73.2%)
Interest	14 676	4 667	31.8%	3 676	25.1%	8 343	56.9%	1 284	16.7%	186.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(425 797)	(79 189)	18.6%	(72 086)	16.9%	(151 275)	35.5%	(335 318)	170.1%	(78.5%)
Suppliers and employees	(403 697)	(77 160)	19.1%	(71 776)	17.8%	(148 936)	36.9%	(329 227)	178.8%	(78.2%)
Finance charges	(2 100)	(175)	8.3%	(1 026)	48.8%	(1 201)	57.2%	-	37.4%	(100.0%)
Transfers and grants	(20 000)	(1 854)	9.3%	716	(3.6%)	(1 138)	5.7%	(6 091)	33.5%	(111.8%)
Net Cash from/(used) Operating Activities	832 918	341 874	41.0%	84 803	10.2%	426 677	51.2%	45 983	53.3%	84.4%
Cash Flow from Investing Activities										
Receipts	996	83	8.3%	-	-	83	8.3%	-	-	-
Proceeds on disposal of PPE	996	83	8.3%	-	-	83	8.3%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(783 914)	(123 719)	15.8%	(77 359)	9.9%	(201 077)	25.7%	(51 909)	12.8%	49.0%
Capital assets	(783 914)	(123 719)	15.8%	(77 359)	9.9%	(201 077)	25.7%	(51 909)	12.8%	49.0%
Net Cash from/(used) Investing Activities	(782 918)	(123 636)	15.8%	(77 359)	9.9%	(200 994)	25.7%	(51 909)	12.8%	49.0%
Cash Flow from Financing Activities										
Receipts	274 116	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	274 116	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	274 116	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	324 117	218 238	67.3%	7 445	2.3%	225 683	69.6%	(5 926)	(4.2%)	(225.6%)
Cash/cash equivalents at the year begin:	274 116	30 759	11.2%	248 997	90.8%	30 759	11.2%	29 632	-	740.3%
Cash/cash equivalents at the year end:	598 233	248 997	41.6%	256 442	42.9%	256 442	42.9%	23 706	(5.8%)	981.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Owen Ntazoo (Acting)	039 254 5000
Financial Manager	Mr L Fokazi	039 254 5000

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	6 312 594	1 582 484	25.1%	1 437 208	22.8%	3 019 692	47.8%	1 431 780	54.0%	.4%
Property rates	1 084 200	218 698	20.2%	226 391	20.9%	445 090	41.1%	244 542	88.0%	(7.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 396 602	633 886	26.4%	413 475	17.3%	1 047 361	43.7%	423 136	47.3%	(2.3%)
Service charges - water revenue	677 958	149 803	22.1%	220 492	32.5%	370 295	54.6%	162 945	49.9%	35.3%
Service charges - sanitation revenue	240 416	52 690	21.9%	51 975	21.6%	104 665	43.5%	51 978	71.8%	-
Service charges - refuse revenue	154 967	19 605	12.7%	20 737	13.4%	40 341	26.0%	28 212	58.4%	(26.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	27 727	5 228	18.9%	4 731	17.1%	9 959	35.9%	3 813	25.7%	24.1%
Interest earned - external investments	196 589	46 550	23.7%	43 350	22.1%	89 900	45.7%	36 980	41.8%	17.2%
Interest earned - outstanding debtors	153 008	26 792	17.5%	44 624	29.2%	71 416	46.7%	36 825	48.7%	21.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	12 665	2 100	16.6%	1 211	9.6%	3 311	26.1%	2 991	30.9%	(59.5%)
Licences and permits	928	61	6.6%	45	4.9%	107	11.5%	116	28.9%	(60.8%)
Agency services	3 722	-	-	5 016	134.8%	5 016	134.8%	-	-	(100.0%)
Transfers recognised - operational	617 571	240 917	39.0%	205 459	33.3%	446 376	72.3%	220 060	72.4%	(6.6%)
Other own revenue	745 251	186 153	25.0%	199 701	26.8%	385 854	51.8%	220 182	40.5%	(9.3%)
Gains on disposal of PPE	990	-	-	-	-	-	-	-	-	-
Operating Expenditure	5 924 047	1 170 896	19.8%	1 428 356	24.1%	2 599 252	43.9%	1 214 122	45.5%	17.6%
Employee related costs	1 356 537	298 448	22.0%	304 630	22.5%	603 078	44.5%	275 812	45.0%	10.4%
Remuneration of councillors	51 692	12 025	23.3%	12 038	23.3%	24 063	46.6%	11 670	46.3%	3.1%
Debt impairment	214 628	53 657	25.0%	53 657	25.0%	107 314	50.0%	65 209	50.0%	(17.7%)
Depreciation and asset impairment	492 853	37 002	7.5%	209 424	42.5%	246 426	50.0%	112 396	50.0%	86.3%
Finance charges	244 132	43 355	17.8%	43 797	17.9%	87 152	35.7%	39 351	38.5%	11.3%
Bulk purchases	1 744 580	491 333	28.2%	329 451	18.9%	820 784	47.0%	317 876	52.1%	3.6%
Other Materials	419 268	33 141	7.9%	105 644	25.2%	138 785	33.1%	71 282	32.9%	48.2%
Contracted services	334 380	45 890	13.7%	117 521	35.1%	163 411	48.9%	81 515	43.5%	44.2%
Transfers and grants	161 255	6 375	4.0%	49 519	30.7%	55 894	34.7%	51 170	42.2%	(3.2%)
Other expenditure	904 720	149 670	16.5%	202 674	22.4%	352 344	38.9%	187 841	37.9%	7.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	388 547	411 588		8 852		420 440		217 658		
Transfers recognised - capital	756 633	2 500	.3%	2 500	.3%	5 000	.7%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 145 180	414 088		11 352		425 440		217 658		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 145 180	414 088		11 352		425 440		217 658		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 145 180	414 088		11 352		425 440		217 658		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 145 180	414 088		11 352		425 440		217 658		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	1 469 463	98 992	6.7%	298 784	20.3%	397 776	27.1%	186 990	33.5%	59.8%
National Government	752 924	57 775	7.7%	131 257	17.4%	189 032	25.1%	153 185	37.4%	(14.3%)
Provincial Government	-	14 662	-	6 372	-	21 034	-	1 384	3.2%	360.3%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	752 924	72 437	9.6%	137 629	18.3%	210 066	27.9%	154 569	35.2%	(11.0%)
Borrowing	368 518	14 212	3.9%	51 870	14.1%	66 082	17.9%	3 418	9.3%	1 417.4%
Internally generated funds	328 754	10 205	3.1%	106 621	32.4%	116 826	35.5%	25 038	26.9%	325.8%
Public contributions and donations	19 267	2 138	11.1%	2 664	13.8%	4 801	24.9%	3 964	84.0%	(32.8%)
Capital Expenditure Standard Classification	1 469 463	98 992	6.7%	298 784	20.3%	397 776	27.1%	186 990	33.5%	59.8%
Governance and Administration	69 113	7 086	10.3%	18 336	26.5%	25 422	36.8%	7 967	12.8%	130.2%
Executive & Council	5 400	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	5 075	0	-	339	6.7%	340	6.7%	1 017	62.4%	(66.6%)
Corporate Services	58 638	7 085	12.1%	17 997	30.7%	25 082	42.8%	6 950	11.2%	159.0%
Community and Public Safety	109 112	2 594	2.4%	17 485	16.0%	20 079	18.4%	3 595	15.6%	386.3%
Community & Social Services	65 481	1 930	2.9%	14 588	22.3%	16 518	25.2%	2 110	9.4%	591.3%
Sport And Recreation	15 209	665	4.4%	877	5.8%	1 541	10.1%	38	25.3%	2 237.4%
Public Safety	8 778	-	-	2 020	23.0%	2 020	23.0%	-	-	(100.0%)
Housing	19 264	-	-	-	-	-	-	1 448	289.5%	(100.0%)
Health	380	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	452 702	18 823	4.2%	33 884	7.5%	52 708	11.6%	55 881	44.3%	(39.4%)
Planning and Development	251 416	2 337	.9%	7 793	3.1%	10 130	4.0%	8 121	34.2%	(4.0%)
Road Transport	196 287	16 486	8.4%	26 092	13.3%	42 578	21.7%	47 759	50.0%	(45.4%)
Environmental Protection	5 000	-	-	-	-	-	-	-	-	-
Trading Services	837 835	70 489	8.4%	228 289	27.2%	298 777	35.7%	119 547	33.8%	91.0%
Electricity	298 963	11 397	3.8%	75 385	25.2%	86 783	29.0%	26 003	23.5%	189.9%
Water	278 720	26 853	9.6%	73 730	26.5%	100 583	36.1%	43 305	43.3%	70.3%
Waste Water Management	239 002	28 698	12.0%	75 187	31.5%	103 884	43.5%	47 766	34.1%	57.4%
Waste Management	21 150	3 540	16.7%	3 987	18.9%	7 527	35.6%	2 473	23.2%	61.2%
Other	700	-	-	789	112.8%	789	112.8%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	6 425 311	1 571 328	24.5%	1 602 676	24.9%	3 174 004	49.4%	1 732 248	52.1%	(7.5%)
Ratepayers and other	4 749 272	1 102 176	23.2%	1 016 346	21.4%	2 118 522	44.6%	1 086 194	50.5%	(6.4%)
Government - operating	617 571	243 417	39.4%	297 425	48.2%	540 842	87.6%	216 483	73.0%	37.4%
Government - capital	727 633	213 176	29.3%	279 038	38.3%	492 214	67.6%	424 036	64.5%	(34.2%)
Interest	330 836	12 560	3.8%	9 866	3.0%	22 426	6.8%	5 535	3.5%	78.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(5 013 602)	(1 284 584)	25.6%	(1 145 734)	22.9%	(2 430 318)	48.5%	(970 908)	43.1%	18.0%
Suppliers and employees	(4 850 258)	(1 275 253)	26.3%	(1 130 164)	23.3%	(2 405 417)	49.6%	(930 077)	45.1%	21.5%
Finance charges	(104 406)	(5 316)	5.1%	(5 694)	5.5%	(11 010)	10.5%	(6 752)	6.0%	(15.7%)
Transfers and grants	(58 938)	(4 015)	6.8%	(9 876)	16.8%	(13 891)	23.6%	(34 078)	28.2%	(71.0%)
Net Cash from/(used) Operating Activities	1 411 710	286 744	20.3%	456 942	32.4%	743 687	52.7%	761 340	105.5%	(40.0%)
Cash Flow from Investing Activities										
Receipts	20 257	-	-	-	-	-	-	(180 557)	(269.9%)	(100.0%)
Proceeds on disposal of PPE	20 257	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	(180 557)	-	(100.0%)
Payments	(1 293 888)	(179 215)	13.9%	(313 067)	24.2%	(492 282)	38.0%	(210 315)	52.5%	48.9%
Capital assets	(1 293 888)	(179 215)	13.9%	(313 067)	24.2%	(492 282)	38.0%	(210 315)	52.5%	48.9%
Net Cash from/(used) Investing Activities	(1 273 631)	(179 215)	14.1%	(313 067)	24.6%	(492 282)	38.7%	(390 872)	86.9%	(19.9%)
Cash Flow from Financing Activities										
Receipts	371 018	460	.1%	543	.1%	1 003	.3%	7 713	50.4%	(93.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	368 518	-	-	-	-	-	-	7 120	55.1%	(100.0%)
Increase (decrease) in consumer deposits	2 500	460	18.4%	543	21.7%	1 003	40.1%	593	18.7%	(8.4%)
Payments	(64 936)	(1 715)	2.6%	(3 025)	4.7%	(4 740)	7.3%	(2 749)	13.0%	10.1%
Repayment of borrowing	(64 936)	(1 715)	2.6%	(3 025)	4.7%	(4 740)	7.3%	(2 749)	13.0%	10.1%
Net Cash from/(used) Financing Activities	306 082	(1 255)	(.4%)	(2 482)	(.8%)	(3 737)	(1.2%)	4 964	165.1%	(150.0%)
Net Increase/(Decrease) in cash held	444 161	106 274	23.9%	141 393	31.8%	247 667	55.8%	375 433	159.1%	(62.3%)
Cash/cash equivalents at the year begin:	738 348	633 255	85.8%	739 529	100.2%	633 255	85.8%	561 831	135.2%	31.6%
Cash/cash equivalents at the year end:	1 182 509	739 529	62.5%	880 922	74.5%	880 922	74.5%	937 264	143.6%	(6.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	80 156	7.3%	83 623	7.6%	56 400	5.1%	884 199	80.1%	1 104 378	32.5%	-	-	828 788	75.0%
Trade and Other Receivables from Exchange Transactions - Electricity	110 179	15.2%	61 490	8.5%	35 916	5.0%	517 083	71.4%	724 667	21.3%	-	-	226 639	31.0%
Receivables from Non-exchange Transactions - Property Rates	92 721	11.4%	46 689	5.7%	43 809	5.4%	629 419	77.5%	812 638	23.9%	-	-	331 208	40.0%
Receivables from Exchange Transactions - Waste Water Management	22 208	8.7%	12 267	4.8%	11 029	4.3%	210 942	82.3%	256 447	7.6%	-	-	167 646	65.0%
Receivables from Exchange Transactions - Waste Management	6 035	5.5%	3 892	3.5%	3 328	3.0%	96 813	88.0%	110 069	3.2%	-	-	67 666	61.0%
Receivables from Exchange Transactions - Property Rental Debtors	219	.4%	535	1.1%	370	.7%	48 744	97.7%	49 868	1.5%	-	-	47 723	95.0%
Interest on Arrear Debtor Accounts	14 138	4.9%	13 406	4.7%	12 672	4.4%	247 212	86.0%	287 427	8.5%	-	-	81 322	28.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 485	4.9%	1 653	3.3%	1 822	3.6%	44 742	88.2%	50 702	1.5%	-	-	12 072	23.0%
Total By Income Source	328 141	9.7%	223 556	6.6%	165 345	4.9%	2 679 154	78.9%	3 396 196	100.0%	-	-	1 763 066	51.0%
Debtors Age Analysis By Customer Group														
Organs of State	36 749	7.1%	35 662	6.9%	30 863	6.0%	411 168	79.9%	514 442	15.1%	-	-	-	-
Commercial	161 569	18.4%	76 092	8.7%	51 986	5.9%	586 952	67.0%	876 598	25.8%	-	-	-	-
Households	129 824	6.5%	111 801	5.6%	82 496	4.1%	1 681 034	83.8%	2 005 155	59.0%	-	-	1 763 066	87.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	328 141	9.7%	223 556	6.6%	165 345	4.9%	2 679 154	78.9%	3 396 196	100.0%	-	-	1 763 066	51.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	85 389	100.0%	-	-	-	-	-	-	85 389	60.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 515	41.9%	12 314	21.9%	8 133	14.5%	12 183	21.7%	56 146	39.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	108 904	76.9%	12 314	8.7%	8 133	5.7%	12 183	8.6%	141 534	100.0%

Contact Details

Municipal Manager	Ms S M Mazibuko	051 405 8621
Financial Manager	Mr E M Mohlahlo	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LETSEMENG (FS161)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	112 525	12 131	10.8%	27 705	24.6%	39 836	35.4%	11 257	43.5%	146.1%
Property rates	7 157	3 183	44.5%	3 689	51.5%	6 872	96.0%	2 429	72.7%	51.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	23 503	1 658	7.1%	1 445	6.1%	3 103	13.2%	2 092	25.9%	(30.9%)
Service charges - water revenue	8 173	1 951	23.9%	1 861	22.8%	3 812	46.6%	1 782	46.9%	4.4%
Service charges - sanitation revenue	7 369	2 212	30.0%	2 215	30.1%	4 428	60.1%	1 975	53.6%	12.2%
Service charges - refuse revenue	7 376	2 074	28.1%	2 077	28.2%	4 151	56.3%	1 940	55.8%	7.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	427	62	14.5%	61	14.3%	123	28.9%	84	47.1%	(27.2%)
Interest earned - external investments	3 500	939	26.8%	363	10.4%	1 302	37.2%	683	53.8%	(46.8%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	27	-	-	-	-	-	-	-	12.2%	-
Fines	95	-	-	-	-	-	-	8	21.5%	(100.0%)
Licences and permits	6	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	53 929	-	-	15 992	29.7%	15 992	29.7%	240	44.8%	6 571.5%
Other own revenue	964	52	5.4%	-	-	52	5.4%	26	5.2%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	120 699	21 551	17.9%	18 576	15.4%	40 127	33.2%	20 692	34.0%	(10.2%)
Employee related costs	37 975	9 150	24.1%	8 871	23.4%	18 021	47.5%	7 122	39.3%	24.6%
Remuneration of councillors	3 700	775	21.0%	751	20.3%	1 526	41.3%	459	32.7%	63.5%
Debt impairment	2 915	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 700	-	-	-	-	-	-	-	-	-
Finance charges	125	0	.1%	-	-	0	.1%	1	1.2%	(100.0%)
Bulk purchases	24 109	6 612	27.4%	3 243	13.5%	9 856	40.9%	7 056	49.5%	(54.0%)
Other Materials	-	-	-	-	-	-	-	251	-	(100.0%)
Contracted services	4 949	1 739	35.1%	1 120	22.6%	2 860	57.8%	1 169	128.1%	(4.2%)
Transfers and grants	-	-	-	-	-	-	-	1 188	-	(100.0%)
Other expenditure	35 226	3 273	9.3%	4 590	13.0%	7 864	22.3%	3 444	17.8%	33.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 174)	(9 420)		9 129		(291)		(9 434)		
Transfers recognised - capital	35 889	3 877	10.8%	-	-	3 877	10.8%	(107)	9.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 715	(5 543)		9 129		3 586		(9 542)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	27 715	(5 543)		9 129		3 586		(9 542)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 715	(5 543)		9 129		3 586		(9 542)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 715	(5 543)		9 129		3 586		(9 542)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	43 035	1 596	3.7%	1 703	4.0%	3 299	7.7%	6 956	28.9%	(75.5%)
National Government	35 891	834	2.3%	1 238	3.4%	2 071	5.8%	5 464	28.4%	(77.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 891	834	2.3%	1 238	3.4%	2 071	5.8%	5 464	23.1%	(77.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 145	763	10.7%	465	6.5%	1 228	17.2%	1 491	127.1%	(68.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	43 035	1 596	3.7%	1 703	4.0%	3 299	7.7%	6 956	28.9%	(75.5%)
Governance and Administration	820	27	3.3%	447	54.5%	474	57.8%	526	197.8%	(15.0%)
Executive & Council	416	11	2.6%	25	6.1%	36	8.7%	62	188.9%	(59.1%)
Budget & Treasury Office	253	-	-	421	166.5%	421	166.5%	452	314.8%	(6.9%)
Corporate Services	150	16	10.9%	-	-	16	10.9%	11	14.0%	(100.0%)
Community and Public Safety	2 558	135	5.3%	173	6.8%	308	12.0%	1 565	66.3%	(89.0%)
Community & Social Services	1 103	-	-	-	-	-	-	1 114	25 246.2%	(100.0%)
Sport And Recreation	1 433	135	9.4%	173	12.1%	308	21.5%	450	10.6%	(61.7%)
Public Safety	22	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 984	539	9.0%	1 012	16.9%	1 551	25.9%	3 938	2 615.3%	(74.3%)
Planning and Development	17	-	-	-	-	-	-	-	9.8%	-
Road Transport	5 967	539	9.0%	1 012	17.0%	1 551	26.0%	3 938	2 781.2%	(74.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	33 673	894	2.7%	72	.2%	966	2.9%	927	3.8%	(92.3%)
Electricity	3 970	347	8.7%	18	.5%	365	9.2%	344	539.1%	(94.7%)
Water	20 117	350	1.7%	-	-	350	1.7%	7	.2%	(100.0%)
Waste Water Management	8 748	-	-	-	-	-	-	376	2.6%	(100.0%)
Waste Management	837	197	23.6%	53	6.4%	251	29.9%	200	3.6%	(73.4%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	91 280	34 511	37.8%	24 554	26.9%	59 066	64.7%	14 791	69.0%	66.0%
Ratepayers and other	-	7 611	-	8 562	-	16 173	-	6 410	-	33.6%
Government - operating	53 929	23 003	42.7%	15 992	29.7%	38 995	72.3%	300	39.5%	5 230.7%
Government - capital	35 889	3 877	10.8%	-	-	3 877	10.8%	8 081	35.5%	(100.0%)
Interest	1 436	21	1.4%	-	-	21	1.4%	-	49.5%	-
Dividends	27	-	-	-	-	-	-	-	12.2%	-
Payments	(105 230)	(21 552)	20.5%	(18 576)	17.7%	(40 127)	38.1%	(21 342)	45.7%	(13.0%)
Suppliers and employees	(105 158)	(21 550)	20.5%	(18 556)	17.6%	(40 106)	38.1%	(19 255)	43.5%	(3.6%)
Finance charges	(72)	(2)	2.2%	(20)	27.9%	(22)	30.1%	(33)	324.3%	(39.1%)
Transfers and grants	-	-	-	-	-	-	-	(2 055)	-	(100.0%)
Net Cash from/(used) Operating Activities	(13 950)	12 960	(92.9%)	5 978	(42.9%)	18 938	(135.8%)	(6 551)	(90.8%)	(191.3%)
Cash Flow from Investing Activities										
Receipts	6 067	-	-	-	-	-	-	-	(147.1%)	-
Proceeds on disposal of PPE	151	-	-	-	-	-	-	-	86.9%	-
Decrease in non-current debtors	(159)	-	-	-	-	-	-	-	4 804.1%	-
Decrease in other non-current receivables	(85)	-	-	-	-	-	-	-	199.3%	-
Decrease (increase) in non-current investments	6 160	-	-	-	-	-	-	-	(120.7%)	-
Payments	(39 094)	(1 596)	4.1%	(1 703)	4.4%	(3 299)	8.4%	(4 428)	34.6%	(61.5%)
Capital assets	(39 094)	(1 596)	4.1%	(1 703)	4.4%	(3 299)	8.4%	(4 428)	34.6%	(61.5%)
Net Cash from/(used) Investing Activities	(33 028)	(1 596)	4.8%	(1 703)	5.2%	(3 299)	10.0%	(4 428)	86.7%	(61.5%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(46 978)	11 364	(24.2%)	4 276	(9.1%)	15 639	(33.3%)	(10 979)	24.7%	(138.9%)
Cash/cash equivalents at the year begin:	-	17 627	-	28 991	-	17 627	-	13 623	32.2%	112.8%
Cash/cash equivalents at the year end:	(46 978)	28 991	(61.7%)	33 267	(70.8%)	33 267	(70.8%)	2 644	(135.8%)	1 158.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Zolile Manjiya	053 205 9200
Financial Manager	Mr Zolile Manjiya	053 205 9200

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: KOPANONG (FS162)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	217 962	40 740	18.7%	7 666	3.5%	48 406	22.2%	75 016	72.4%	(89.8%)
Property rates	15 539	959	6.2%	4 162	26.8%	5 120	33.0%	2 940	28.1%	41.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	56 736	-	-	-	-	-	-	-	-	-
Service charges - water revenue	16 500	1 318	8.0%	1 332	8.1%	2 649	16.1%	1 474	17.0%	(9.6%)
Service charges - sanitation revenue	11 362	840	7.4%	1 178	10.4%	2 018	17.8%	1 082	18.9%	8.9%
Service charges - refuse revenue	8 375	-	-	917	10.9%	917	10.9%	812	19.6%	13.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	86 261	37 354	43.3%	-	-	37 354	43.3%	38 037	80.0%	(100.0%)
Other own revenue	23 189	270	1.2%	78	.3%	348	1.5%	30 672	398.7%	(99.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	295 972	26 451	8.9%	27 876	9.4%	54 327	18.4%	56 861	47.3%	(51.0%)
Employee related costs	78 874	17 849	22.6%	18 928	24.0%	36 776	46.6%	19 097	50.5%	(.9%)
Remuneration of councillors	4 500	1 125	25.0%	1 125	25.0%	2 250	50.0%	673	39.0%	67.1%
Debt impairment	-	-	-	-	-	-	-	7 039	-	(100.0%)
Depreciation and asset impairment	78 010	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	59 546	2 690	4.5%	1 529	2.6%	4 219	7.1%	3 528	14.1%	(56.7%)
Other Materials	-	-	-	-	-	-	-	82	-	(100.0%)
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	2 923	-	(100.0%)
Other expenditure	75 042	4 787	6.4%	6 295	8.4%	11 082	14.8%	23 520	47.5%	(73.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(78 010)	14 289		(20 210)		(5 921)		18 155		
Transfers recognised - capital	-	7 142	-	-	-	7 142	-	20 185	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(78 010)	21 431		(20 210)		1 221		38 340		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(78 010)	21 431		(20 210)		1 221		38 340		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(78 010)	21 431		(20 210)		1 221		38 340		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(78 010)	21 431		(20 210)		1 221		38 340		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	32 730	2 349	7.2%	9 855	30.1%	12 204	37.3%	9 559	47.8%	3.1%
National Government	16 156	1 776	11.0%	9 855	61.0%	11 631	72.0%	9 559	50.6%	3.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 156	1 776	11.0%	9 855	61.0%	11 631	72.0%	9 559	50.6%	3.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	16 574	573	3.5%	-	-	573	3.5%	-	-	-
Capital Expenditure Standard Classification	32 730	2 349	7.2%	9 855	30.1%	12 204	37.3%	9 559	47.8%	3.1%
Governance and Administration	650	92	14.1%	92	14.1%	184	28.3%	-	45.0%	(100.0%)
Executive & Council	-	92	-	92	-	184	-	-	27.8%	(100.0%)
Budget & Treasury Office	650	-	-	-	-	-	-	-	55.0%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 076	1 147	28.1%	619	15.2%	1 766	43.3%	-	4.2%	(100.0%)
Community & Social Services	1 000	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 076	1 147	37.3%	619	20.1%	1 766	57.4%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 716	330	12.1%	4 939	181.9%	5 269	194.0%	2 354	58.2%	109.8%
Planning and Development	995	78	7.8%	-	-	78	7.8%	-	-	-
Road Transport	1 721	252	14.6%	4 939	287.0%	5 191	301.6%	2 354	58.2%	109.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	25 288	781	3.1%	4 205	16.6%	4 986	19.7%	7 205	50.5%	(41.6%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	10 000	488	4.9%	2 066	20.7%	2 554	25.5%	5 864	63.8%	(64.8%)
Waste Water Management	364	-	-	218	59.8%	218	59.8%	1 340	17.1%	(83.8%)
Waste Management	14 924	293	2.0%	1 922	12.9%	2 215	14.8%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	248 042	46 452	18.7%	46 481	18.7%	92 934	37.5%	95 202	76.2%	(51.2%)
Ratepayers and other	131 701	4 014	3.0%	7 115	5.4%	11 129	8.5%	6 683	40.1%	6.5%
Government - operating	86 261	35 855	41.6%	27 501	31.9%	63 356	73.4%	67 429	112.0%	(59.2%)
Government - capital	30 080	6 584	21.9%	11 865	39.4%	18 449	61.3%	21 089	94.5%	(43.7%)
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(217 962)	(24 888)	11.4%	(29 408)	13.5%	(54 296)	24.9%	(75 396)	65.3%	(61.0%)
Suppliers and employees	(217 962)	(24 888)	11.4%	(29 408)	13.5%	(54 296)	24.9%	(53 096)	58.0%	(44.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	(22 300)	-	(100.0%)
Net Cash from/(used) Operating Activities	30 080	21 564	71.7%	17 073	56.8%	38 638	128.5%	19 805	(1.1%)	(13.8%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(30 080)	-	-	-	-	-	-	(12 349)	-	(100.0%)
Capital assets	(30 080)	-	-	-	-	-	-	(12 349)	-	(100.0%)
Net Cash from/(used) Investing Activities	(30 080)	-	-	-	-	-	-	(12 349)	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(0)	21 564	############	17 073	############	38 638	############	7 456	63.5%	129.0%
Cash/cash equivalents at the year begin:	-	-	-	21 564	-	-	-	(34 288)	-	(162.9%)
Cash/cash equivalents at the year end:	(0)	21 564	(13 648 170.9%)	38 638	(24 454 181.6%)	38 638	(24 454 181.6%)	(26 832)	63.5%	(244.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms LY Moletsane	051 713 9202
Financial Manager	Mr Phakiso mekhoe	051 713 9243

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	132 332	26 813	20.3%	23 572	17.8%	50 386	38.1%	25 682	52.6%	(8.2%)
Property rates	13 971	2 427	17.4%	1 887	13.5%	4 314	30.9%	407	67.2%	363.7%
Property rates - penalties and collection charges	616	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	23 500	-	-	-	-	-	-	-	-	-
Service charges - water revenue	9 900	1 603	16.2%	561	5.7%	2 163	21.9%	8 453	191.4%	(93.4%)
Service charges - sanitation revenue	8 701	2 169	24.9%	2 175	25.0%	4 344	49.9%	2 176	61.4%	(.1%)
Service charges - refuse revenue	5 839	1 401	24.0%	1 405	24.1%	2 806	48.1%	1 471	66.0%	(4.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	602	102	17.0%	128	21.3%	231	38.3%	112	8.9%	14.3%
Interest earned - external investments	7	47	713.2%	10	144.7%	57	858.0%	2	125.0%	293.8%
Interest earned - outstanding debtors	-	118	-	174	-	291	-	147	-	17.9%
Dividends received	10	7	71.0%	2	23.8%	9	94.8%	-	97.5%	(100.0%)
Fines	3 000	82	2.7%	60	2.0%	142	4.7%	20	1.0%	193.8%
Licences and permits	0	1	1 038.0%	1	1 151.0%	2	2 189.0%	0	31.4%	2 515.9%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	59 508	18 767	31.5%	16 966	28.5%	35 733	60.0%	12 846	55.4%	32.1%
Other own revenue	6 678	88	1.3%	205	3.1%	293	4.4%	47	4.9%	336.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	158 397	24 953	15.8%	22 524	14.2%	47 477	30.0%	23 990	31.7%	(6.1%)
Employee related costs	52 491	14 162	27.0%	13 418	25.6%	27 580	52.5%	11 923	47.7%	12.5%
Remuneration of councillors	3 183	767	24.1%	767	24.1%	1 533	48.2%	711	48.0%	7.8%
Debt impairment	9 563	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	28 427	-	-	-	-	-	-	-	-	-
Finance charges	2 504	138	5.5%	70	2.8%	208	8.3%	60	22.3%	16.5%
Bulk purchases	18 000	499	2.8%	357	2.0%	857	4.8%	77	2.2%	363.1%
Other Materials	-	-	-	-	-	-	-	418	13.7%	(100.0%)
Contracted services	89	168	188.6%	6	7.2%	174	195.9%	189	65.2%	(96.6%)
Transfers and grants	5 763	1 112	19.3%	799	13.9%	1 911	33.2%	724	28.6%	10.3%
Other expenditure	38 376	8 106	21.1%	7 107	18.5%	15 213	39.6%	9 887	57.6%	(28.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(26 065)	1 860		1 049		2 909		1 692		
Transfers recognised - capital	65 192	4 584	7.0%	18 692	28.7%	23 276	35.7%	9 559	32.0%	95.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	72 436	9 869	13.6%	20 134	27.8%	30 003	41.4%	8 111	30.4%	148.2%
Surplus/(Deficit) after capital transfers and contributions	111 563	16 314		39 875		56 189		19 361		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	111 563	16 314		39 875		56 189		19 361		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	111 563	16 314		39 875		56 189		19 361		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	111 563	16 314		39 875		56 189		19 361		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	72 436	9 381	13.0%	18 467	25.5%	27 848	38.4%	9 536	32.0%	93.7%
National Government	64 319	9 381	14.6%	18 467	28.7%	27 848	43.3%	9 536	33.3%	93.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 319	9 381	14.6%	18 467	28.7%	27 848	43.3%	9 536	33.3%	93.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 117	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	72 436	9 381	13.0%	18 467	25.5%	27 848	38.4%	9 536	32.0%	93.7%
Governance and Administration	801	-	-	-	-	-	-	-	-	-
Executive & Council	7	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	625	-	-	-	-	-	-	-	-	-
Corporate Services	170	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 588	524	9.4%	-	-	524	9.4%	334	14.0%	(100.0%)
Community & Social Services	1 857	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 565	524	14.7%	-	-	524	14.7%	334	14.1%	(100.0%)
Public Safety	167	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 630	4 161	32.9%	4 352	34.5%	8 513	67.4%	82	3.7%	5 203.5%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	12 630	4 161	32.9%	4 352	34.5%	8 513	67.4%	82	3.7%	5 203.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	53 416	4 696	8.8%	14 115	26.4%	18 811	35.2%	9 119	40.1%	54.8%
Electricity	3 666	-	-	1 790	48.8%	1 790	48.8%	346	19.4%	416.9%
Water	48 405	4 355	9.0%	12 325	25.5%	16 680	34.5%	4 874	41.7%	152.9%
Waste Water Management	482	342	71.0%	-	-	342	71.0%	3 899	39.9%	(100.0%)
Waste Management	864	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	187 961	33 593	17.9%	38 079	20.3%	71 672	38.1%	25 689	39.9%	48.2%
Ratepayers and other	62 628	2 357	3.8%	2 412	3.9%	4 769	7.6%	2 756	7.9%	(12.5%)
Government - operating	59 508	18 767	31.5%	16 966	28.5%	35 733	60.0%	12 846	58.2%	32.1%
Government - capital	65 192	12 423	19.1%	18 692	28.7%	31 115	47.7%	10 087	57.1%	85.3%
Interest	622	46	7.4%	8	1.3%	54	8.7%	-	-	(100.0%)
Dividends	10	-	-	-	-	-	-	-	-	-
Payments	(128 967)	(20 836)	16.2%	(22 056)	17.1%	(42 892)	33.3%	(20 353)	36.8%	8.4%
Suppliers and employees	(120 822)	(20 826)	17.2%	(21 971)	18.2%	(42 797)	35.4%	(20 219)	38.9%	8.7%
Finance charges	(2 382)	(10)	.4%	(85)	3.6%	(96)	4.0%	(13)	2.1%	564.5%
Transfers and grants	(5 763)	-	-	-	-	-	-	(121)	2.1%	(100.0%)
Net Cash from/(used) Operating Activities	58 994	12 757	21.6%	16 023	27.2%	28 779	48.8%	5 336	47.8%	200.3%
Cash Flow from Investing Activities										
Receipts	-	-	-	4 450	-	4 450	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	4 450	-	4 450	-	-	-	(100.0%)
Payments	(72 436)	(9 381)	13.0%	(18 467)	25.5%	(27 848)	38.4%	(9 536)	33.0%	93.7%
Capital assets	(72 436)	(9 381)	13.0%	(18 467)	25.5%	(27 848)	38.4%	(9 536)	33.0%	93.7%
Net Cash from/(used) Investing Activities	(72 436)	(9 381)	13.0%	(14 017)	19.4%	(23 398)	32.3%	(9 536)	33.0%	47.0%
Cash Flow from Financing Activities										
Receipts	-	-	-	3 000	-	3 000	-	-	-	(100.0%)
Short term loans	-	-	-	3 000	-	3 000	-	-	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	272	(69)	(25.3%)	-	-	(69)	(25.3%)	(68)	-	(100.0%)
Repayment of borrowing	272	(69)	(25.3%)	-	-	(69)	(25.3%)	(68)	-	(100.0%)
Net Cash from/(used) Financing Activities	272	(69)	(25.3%)	3 000	1 102.9%	2 931	1 077.6%	(68)	(2.3%)	(4 494.4%)
Net Increase/(Decrease) in cash held	(13 170)	3 306	(25.1%)	5 006	(38.0%)	8 312	(63.1%)	(4 268)	424.6%	(217.3%)
Cash/cash equivalents at the year begin:	-	(2 175)	-	1 132	-	(2 175)	-	9 258	(4.0%)	(87.8%)
Cash/cash equivalents at the year end:	(13 170)	1 132	(8.6%)	6 138	(46.6%)	6 138	(46.6%)	4 990	(2 247.7%)	23.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 382	3.8%	1 254	3.5%	1 657	4.6%	31 740	88.1%	36 033	35.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	0	-	148	100.0%	148	.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	523	5.6%	440	4.7%	407	4.4%	7 932	85.3%	9 302	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	653	2.9%	626	2.8%	616	2.8%	20 405	91.5%	22 299	21.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	429	2.6%	419	2.6%	414	2.5%	15 096	92.3%	16 358	16.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23	1.9%	22	1.8%	41	3.4%	1 126	92.9%	1 212	1.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	26	.2%	26	.2%	15	.1%	17 010	99.6%	17 078	16.7%	-	-	-	-
Total By Income Source	3 037	3.0%	2 786	2.7%	3 150	3.1%	93 457	91.2%	102 431	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	21	3.0%	21	3.0%	21	3.0%	641	91.1%	704	.7%	-	-	-	-
Commercial	438	6.7%	353	5.4%	332	5.1%	5 429	82.9%	6 552	6.4%	-	-	-	-
Households	2 381	2.7%	2 218	2.5%	2 562	2.9%	80 047	91.8%	87 208	85.1%	-	-	-	-
Other	197	2.5%	194	2.4%	235	2.9%	7 340	92.1%	7 966	7.8%	-	-	-	-
Total By Customer Group	3 037	3.0%	2 786	2.7%	3 150	3.1%	93 457	91.2%	102 431	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	12	1.0%	12	1.0%	12	1.0%	1 142	97.0%	1 178	7.3%
Trade Creditors	-	-	78	.8%	348	3.5%	9 553	95.7%	9 978	62.0%
Auditor-General	681	13.8%	1 380	27.9%	833	16.9%	2 047	41.4%	4 941	30.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	693	4.3%	1 470	9.1%	1 193	7.4%	12 742	79.2%	16 098	100.0%

Contact Details

Municipal Manager	Mr TC Panyani	051 673 9600
Financial Manager	Mr P Dyonase	051 673 9600

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALEDI (FS) (FS164)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	89 548	18 439	20.6%	13 056	14.6%	31 496	35.2%	36 889	59.2%	(64.6%)
Property rates	4 537	4 634	102.1%	694	15.3%	5 328	117.4%	675	29.7%	2.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	24 570	-	-	-	-	-	-	15 900	69.6%	(100.0%)
Service charges - water revenue	4 337	1 242	28.6%	1 108	25.6%	2 350	54.2%	1 100	53.2%	.7%
Service charges - sanitation revenue	4 025	894	22.2%	885	22.0%	1 779	44.2%	848	45.3%	4.3%
Service charges - refuse revenue	2 749	595	21.6%	588	21.4%	1 183	43.0%	566	44.2%	4.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	356	54	15.3%	54	15.1%	108	30.4%	49	30.0%	9.3%
Interest earned - external investments	73	-	-	-	-	-	-	-	.5%	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	5	1	11.9%	1	12.0%	1	23.9%	0	7.7%	59.6%
Fines	2	10	490.8%	4	184.0%	13	674.8%	11	364.2%	(68.2%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	43 045	10 846	25.2%	9 538	22.2%	20 383	47.4%	13 153	49.3%	(27.5%)
Other own revenue	5 848	165	2.8%	185	3.2%	350	6.0%	4 586	111.0%	(96.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	89 329	15 420	17.3%	16 216	18.2%	31 636	35.4%	36 500	55.8%	(55.6%)
Employee related costs	31 544	6 709	21.3%	7 040	22.3%	13 749	43.6%	6 063	44.7%	16.1%
Remuneration of councillors	2 396	507	21.2%	505	21.1%	1 012	42.2%	571	56.4%	(11.5%)
Debt impairment	2 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 500	802	53.4%	756	50.4%	1 558	103.9%	2 153	160.7%	(64.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	30 397	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	17	-	17	-	579	-	(97.1%)
Contracted services	1 942	-	-	-	-	-	-	72	3.4%	(100.0%)
Transfers and grants	5 558	89	1.6%	94	1.7%	183	3.3%	3 821	-	(97.6%)
Other expenditure	13 992	7 313	52.3%	7 804	55.8%	15 116	108.0%	23 563	180.8%	(66.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	(322)	-	(100.0%)
Surplus/(Deficit)	219	3 020		(3 160)		(140)		389		
Transfers recognised - capital	21 317	-	-	2	-	2	-	13 843	47.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 535	3 020		(3 158)		(138)		14 232		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 535	3 020		(3 158)		(138)		14 232		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 535	3 020		(3 158)		(138)		14 232		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 535	3 020		(3 158)		(138)		14 232		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	-	-	-	-	-	-	-	-	-
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	110 864	-	-	-	-	-	-	-	-	-
Ratepayers and other	46 424	-	-	-	-	-	-	-	-	-
Government - operating	43 045	-	-	-	-	-	-	-	-	-
Government - capital	21 317	-	-	-	-	-	-	-	-	-
Interest	73	-	-	-	-	-	-	-	-	-
Dividends	5	-	-	-	-	-	-	-	-	-
Payments	(85 829)	-	-	-	-	-	-	-	-	-
Suppliers and employees	(80 218)	-	-	-	-	-	-	-	-	-
Finance charges	(52)	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 559)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	25 035	-	-	-	-	-	-	-	-	-
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	25 035	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	25 035	-	-	-	-	-	-	-	-	-

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	783	3.9%	453	2.3%	470	2.3%	18 419	91.5%	20 125	34.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(171)	(1.7%)	80	.8%	77	.8%	9 997	100.1%	9 983	17.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	652	4.5%	307	2.1%	299	2.1%	13 192	91.3%	14 451	25.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	437	4.0%	211	1.9%	210	1.9%	10 105	92.2%	10 963	19.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	401	100.0%	401	.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(643)	(35.0%)	9	.5%	7	.4%	2 467	134.1%	1 840	3.2%	-	-	-	-
Total By Income Source	1 058	1.8%	1 060	1.8%	1 063	1.8%	54 582	94.5%	57 762	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(318)	(11.5%)	59	2.1%	52	1.9%	2 963	107.5%	2 756	4.8%	-	-	-	-
Commercial	(304)	(93.7%)	18	5.7%	17	5.2%	594	182.8%	325	.6%	-	-	-	-
Households	1 683	3.3%	983	1.9%	993	2.0%	47 269	92.8%	50 928	88.2%	-	-	-	-
Other	(3)	(.1%)	0	-	0	-	3 756	100.1%	3 753	6.5%	-	-	-	-
Total By Customer Group	1 058	1.8%	1 060	1.8%	1 063	1.8%	54 582	94.5%	57 762	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	34	30.8%	76	69.2%	110	6.2%
Auditor-General	-	-	737	47.9%	800	52.1%	-	-	1 537	86.2%
Other	-	-	137	100.0%	-	-	-	-	137	7.7%
Total	-	-	873	49.0%	834	46.8%	76	4.3%	1 784	100.0%

Contact Details

Municipal Manager	Mr W Lefora	051 541 0012
Financial Manager	Mr Thabang Moses	051 541 0012

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: XHARIEP (DC16)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	64 205	12 188	19.0%	11 081	17.3%	23 269	36.2%	13 259	52.3%	(16.4%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	469	1	.2%	62	13.3%	63	13.5%	46	29.3%	34.2%
Interest earned - external investments	104	123	118.7%	18	17.5%	141	136.2%	20	45.4%	(11.1%)
Interest earned - outstanding debtors	12	-	-	42	349.9%	42	349.9%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	62 992	11 470	18.2%	10 941	17.4%	22 411	35.6%	13 182	52.3%	(17.0%)
Other own revenue	629	595	94.5%	18	2.8%	612	97.3%	10	95.4%	71.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	66 534	11 946	18.0%	13 962	21.0%	25 907	38.9%	16 283	49.8%	(14.3%)
Employee related costs	39 165	7 853	20.1%	8 758	22.4%	16 611	42.4%	8 762	46.2%	-
Remuneration of councillors	4 697	909	19.4%	905	19.3%	1 814	38.6%	592	43.1%	52.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 500	-	-	-	-	-	-	-	-	-
Finance charges	-	1	-	15	-	16	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	500	114	22.7%	81	16.2%	195	39.0%	122	52.0%	(33.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	18 672	3 070	16.4%	4 202	22.5%	7 271	38.9%	6 808	66.1%	(38.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 329)	242		(2 880)		(2 638)		(3 024)		
Transfers recognised - capital	-	-	-	288	-	288	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(2 329)	242		(2 592)		(2 350)		(3 024)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(2 329)	242		(2 592)		(2 350)		(3 024)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(2 329)	242		(2 592)		(2 350)		(3 024)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(2 329)	242		(2 592)		(2 350)		(3 024)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	1 745	-	-	454	26.0%	454	26.0%	33	1.7%	1 269.8%
National Government	1 745	-	-	454	26.0%	454	26.0%	33	1.7%	1 269.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 745	-	-	454	26.0%	454	26.0%	33	1.7%	1 269.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 745	-	-	454	26.0%	454	26.0%	33	1.7%	1 269.8%
Governance and Administration	1 690	-	-	454	26.9%	454	26.9%	33	1.3%	1 269.8%
Executive & Council	1 095	-	-	454	41.4%	454	41.4%	-	-	(100.0%)
Budget & Treasury Office	570	-	-	-	-	-	-	13	2.0%	(100.0%)
Corporate Services	25	-	-	-	-	-	-	20	1.0%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	55	-	-	-	-	-	-	-	2.2%	-
Planning and Development	55	-	-	-	-	-	-	-	2.2%	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	63 705	16 925	26.6%	9 149	14.4%	26 074	40.9%	13 247	54.4%	(30.9%)
Ratepayers and other	598	590	98.8%	11	1.9%	602	100.7%	52	60.1%	(78.1%)
Government - operating	62 992	16 302	25.9%	9 120	14.5%	25 422	40.4%	13 182	54.4%	(30.8%)
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	116	33	28.3%	18	15.4%	51	43.7%	14	19.2%	28.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(65 534)	(13 720)	20.9%	(14 145)	21.6%	(27 865)	42.5%	(16 283)	53.7%	(13.1%)
Suppliers and employees	(65 534)	(13 720)	20.9%	(14 129)	21.6%	(27 849)	42.5%	(16 282)	53.7%	(13.2%)
Finance charges	-	(1)	-	(15)	-	(16)	-	(1)	-	1 694.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(1 829)	3 205	(175.3%)	(4 996)	273.2%	(1 791)	97.9%	(3 036)	72.8%	64.6%
Cash Flow from Investing Activities										
Receipts	-	(3 200)	-	6 030	-	2 830	-	(100)	-	(6 130.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	1 911	-	1 911	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	(3 200)	-	4 120	-	920	-	(100)	-	(4 219.5%)
Payments	-	-	-	(517)	-	(517)	-	(33)	1.9%	1 461.6%
Capital assets	-	-	-	(517)	-	(517)	-	(33)	1.9%	1 461.6%
Net Cash from/(used) Investing Activities	-	(3 200)	-	5 513	-	2 313	-	(133)	70.5%	(4 240.7%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(500)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(500)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(500)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 329)	5	(.2%)	517	(22.2%)	522	(22.4%)	(3 169)	67.4%	(116.3%)
Cash/cash equivalents at the year begin:	-	388	-	393	-	388	-	3 942	-	(90.0%)
Cash/cash equivalents at the year end:	(2 329)	393	(16.9%)	910	(39.1%)	910	(39.1%)	773	(49.9%)	17.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	134	22.8%	54	9.2%	115	19.6%	284	48.4%	586	55.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	.1%	5	1.0%	0	.1%	459	98.8%	464	44.2%	-	-	-	-
Total By Income Source	134	12.8%	59	5.6%	115	11.0%	742	70.7%	1 050	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	134	12.8%	59	5.6%	115	11.0%	742	70.7%	1 050	100.0%	-	-	-	-
Total By Customer Group	134	12.8%	59	5.6%	115	11.0%	742	70.7%	1 050	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	495	100.0%	-	-	-	-	-	-	495	69.7%
Other	112	52.0%	-	-	-	-	103	48.0%	215	30.3%
Total	607	85.5%	-	-	-	-	103	14.5%	710	100.0%

Contact Details

Municipal Manager	Mr MM Kubeka	051 713 9304
Financial Manager	Mr L. Mashiane	051 713 9307

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MASILONYANA (FS181)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	192 683	63 142	32.8%	30 721	15.9%	93 863	48.7%	45 115	61.9%	(31.9%)
Property rates	17 908	848	4.7%	5 511	30.8%	6 359	35.5%	5 134	88.3%	7.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	24 415	2 297	9.4%	1 617	6.6%	3 914	16.0%	3 789	43.2%	(57.3%)
Service charges - water revenue	22 519	4 390	19.5%	6 837	30.4%	11 227	49.9%	6 341	57.8%	7.8%
Service charges - sanitation revenue	18 413	3 466	18.8%	5 302	28.8%	8 768	47.6%	5 013	72.7%	5.8%
Service charges - refuse revenue	8 836	988	11.2%	700	7.9%	1 689	19.1%	1 589	63.7%	(55.9%)
Service charges - other	129	73	56.3%	85	65.7%	157	122.0%	95	-	(10.4%)
Rental of facilities and equipment	49	2	4.7%	12	24.4%	14	29.1%	17	59.1%	(28.4%)
Interest earned - external investments	1	0	3.8%	-	-	0	3.8%	0	.1%	(100.0%)
Interest earned - outstanding debtors	6 510	(0)	-	4 404	67.6%	4 404	67.6%	595	16.6%	639.7%
Dividends received	-	-	-	2	-	2	-	2	22.6%	(5.0%)
Fines	248	5	1.9%	4	1.7%	9	3.7%	4	1.6%	19.4%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	93 392	46 280	49.6%	4 123	4.4%	50 403	54.0%	2 277	44.1%	81.1%
Other own revenue	263	4 794	1 822.7%	2 124	807.5%	6 917	2 630.1%	7 791	196.0%	(72.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	12 468	-	(100.0%)
Operating Expenditure	179 993	15 810	8.8%	32 599	18.1%	48 410	26.9%	74 520	51.1%	(56.3%)
Employee related costs	64 554	9 719	15.1%	16 104	24.9%	25 823	40.0%	13 308	40.6%	21.0%
Remuneration of councillors	6 712	934	13.9%	1 493	22.2%	2 427	36.2%	1 023	31.3%	45.9%
Debt impairment	11 869	-	-	-	-	-	-	25 946	87.9%	(100.0%)
Depreciation and asset impairment	1 007	-	-	0	-	0	-	24 601	1 226.4%	(100.0%)
Finance charges	-	0	-	1	-	1	-	757	232.9%	(99.8%)
Bulk purchases	35 298	911	2.6%	247	.7%	1 158	3.3%	4 013	17.4%	(93.8%)
Other Materials	-	-	-	-	-	-	-	35	-	(100.0%)
Contracted services	30	16	53.0%	12	41.3%	28	94.3%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	60 522	4 231	7.0%	14 741	24.4%	18 972	31.3%	1 855	15.6%	694.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	2 982	-	(100.0%)
Surplus/(Deficit)	12 690	47 332		(1 879)		45 453		(29 405)		
Transfers recognised - capital	67 212	409	.6%	307	.5%	716	1.1%	21 398	39.4%	(98.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	79 902	47 741		(1 572)		46 169		(8 007)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	79 902	47 741		(1 572)		46 169		(8 007)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	79 902	47 741		(1 572)		46 169		(8 007)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	79 902	47 741		(1 572)		46 169		(8 007)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	83 077	8 257	9.9%	4 507	5.4%	12 764	15.4%	5 911	14.6%	(23.7%)
National Government	70 286	8 257	11.7%	4 507	6.4%	12 764	18.2%	5 911	25.6%	(23.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	70 286	8 257	11.7%	4 507	6.4%	12 764	18.2%	5 911	16.1%	(23.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 791	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	83 077	8 257	9.9%	4 507	5.4%	12 764	15.4%	5 911	14.6%	(23.7%)
Governance and Administration	4 637	-	-	-	-	-	-	331	10.4%	(100.0%)
Executive & Council	4 637	-	-	-	-	-	-	331	16.4%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	22 995	4 874	21.2%	3 415	14.9%	8 289	36.0%	706	9.4%	384.0%
Community & Social Services	22 140	4 874	22.0%	3 415	15.4%	8 289	37.4%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	706	14.1%	(100.0%)
Public Safety	855	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	327	-	307	-	634	-	229	8.3%	33.9%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	327	-	307	-	634	-	229	8.3%	33.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	55 445	3 057	5.5%	785	1.4%	3 842	6.9%	4 645	20.5%	(83.1%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	55 445	2 579	4.7%	785	1.4%	3 364	6.1%	3 392	15.4%	(76.8%)
Waste Water Management	-	478	-	-	-	478	-	1 253	160.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	259 103	74 027	28.6%	54 028	20.9%	128 054	49.4%	50 733	53.7%	6.5%
Ratepayers and other	85 318	10 270	12.0%	10 387	12.2%	20 657	24.2%	11 040	42.6%	(5.9%)
Government - operating	88 607	49 104	55.4%	28 590	32.3%	77 694	87.7%	26 857	74.6%	6.5%
Government - capital	78 567	14 653	18.6%	15 051	19.2%	29 704	37.8%	12 836	44.6%	17.3%
Interest	6 610	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(193 035)	(91 813)	47.6%	(70 246)	36.4%	(162 058)	84.0%	(33 198)	60.4%	111.6%
Suppliers and employees	(109 517)	(91 813)	83.8%	(70 246)	64.1%	(162 058)	148.0%	(33 198)	60.6%	111.6%
Finance charges	(31 599)	-	-	-	-	-	-	-	-	-
Transfers and grants	(51 919)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	66 068	(17 786)	(26.9%)	(16 218)	(24.5%)	(34 004)	(51.5%)	17 535	36.2%	(192.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	18 431	-	18 431	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	18 431	-	18 431	-	-	-	(100.0%)
Payments	-	(20 950)	-	(6 766)	-	(27 715)	-	(7 324)	19.5%	(7.6%)
Capital assets	-	(20 950)	-	(6 766)	-	(27 715)	-	(7 324)	19.5%	(7.6%)
Net Cash from/(used) Investing Activities	-	(20 950)	-	11 666	-	(9 284)	-	(7 324)	19.5%	(259.3%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 316)	(184)	14.0%	(184)	14.0%	(368)	28.0%	(227)	54.8%	(18.9%)
Repayment of borrowing	(1 316)	(184)	14.0%	(184)	14.0%	(368)	28.0%	(227)	54.8%	(18.9%)
Net Cash from/(used) Financing Activities	(1 316)	(184)	14.0%	(184)	14.0%	(368)	28.0%	(227)	(10.6%)	(18.9%)
Net Increase/(Decrease) in cash held	64 752	(38 920)	(60.1%)	(4 736)	(7.3%)	(43 656)	(67.4%)	9 984	163.4%	(147.4%)
Cash/cash equivalents at the year begin:	-	2 494	-	(36 426)	-	2 494	-	2 361	-	(1 643.0%)
Cash/cash equivalents at the year end:	64 752	(36 426)	(56.3%)	(41 162)	(63.6%)	(41 162)	(63.6%)	12 345	201.3%	(433.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 798	10.2%	1 849	10.5%	1 864	10.6%	12 050	68.6%	17 561	51.0%
Bulk Water	356	11.9%	291	9.7%	214	7.2%	2 128	71.2%	2 989	8.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(2 522)	(18.9%)	(10 197)	(76.2%)	(1 348)	(10.1%)	27 443	205.2%	13 376	38.9%
Auditor-General	-	-	(418)	(85.2%)	-	-	909	185.2%	491	1.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	(368)	(1.1%)	(8 476)	(24.6%)	731	2.1%	42 530	123.6%	34 417	100.0%

Contact Details

Municipal Manager	Mr S Mtakati	057 733 0106
Financial Manager	Ms ME Mokoena	057 733 2842

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TOKOLOGO (FS182)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	72 583	35 492	48.9%	21 250	29.3%	56 741	78.2%	18 876	64.2%	12.6%
Property rates	3 624	9 761	269.3%	(15)	(.4%)	9 746	268.9%	19	119.3%	(178.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	10 480	3 471	33.1%	2 958	28.2%	6 430	61.4%	1 933	42.9%	53.1%
Service charges - water revenue	3 476	357	10.3%	374	10.7%	731	21.0%	525	70.4%	(28.8%)
Service charges - sanitation revenue	3 178	958	30.1%	954	30.0%	1 912	60.2%	721	46.8%	32.3%
Service charges - refuse revenue	2 038	627	30.7%	625	30.7%	1 251	61.4%	504	46.4%	24.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	378	114	30.2%	76	20.1%	190	50.3%	57	80.3%	34.0%
Interest earned - external investments	449	131	29.1%	102	22.8%	233	51.9%	9	5.4%	1 039.1%
Interest earned - outstanding debtors	1 007	1 259	125.0%	1 485	147.4%	2 744	272.4%	192	475.6%	673.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	93	10	10.4%	14	15.2%	24	25.6%	11	55.1%	24.2%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	47 471	18 737	39.5%	14 642	30.8%	33 379	70.3%	14 817	67.8%	(1.2%)
Other own revenue	389	57	14.7%	34	8.8%	91	23.5%	30	18.4%	14.9%
Gains on disposal of PPE	-	9	-	1	-	10	-	59	-	(98.7%)
Operating Expenditure	72 582	16 481	22.7%	17 854	24.6%	34 335	47.3%	19 391	54.7%	(7.9%)
Employee related costs	28 706	6 219	21.7%	7 765	27.0%	13 984	48.7%	5 977	38.1%	29.9%
Remuneration of councillors	2 082	409	19.6%	375	18.0%	784	37.6%	356	31.7%	5.3%
Debt impairment	506	-	-	-	-	-	-	-	6.9%	-
Depreciation and asset impairment	2 610	-	-	-	-	-	-	-	-	-
Finance charges	261	87	33.6%	55	21.2%	143	54.7%	-	-	(100.0%)
Bulk purchases	17 242	4 012	23.3%	1 339	7.8%	5 351	31.0%	5 898	42.3%	(77.3%)
Other Materials	-	-	-	-	-	-	-	51	-	(100.0%)
Contracted services	6 101	2 676	43.9%	4 849	79.5%	7 525	123.3%	4 054	130.8%	19.6%
Transfers and grants	1 337	426	31.9%	494	36.9%	920	68.8%	363	51.3%	36.1%
Other expenditure	13 737	2 652	19.3%	2 977	21.7%	5 630	41.0%	2 692	115.4%	10.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	19 010		3 396		22 407		(515)		
Transfers recognised - capital	29 155	-	-	4 898	16.8%	4 898	16.8%	765	2.0%	540.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 157	19 010		8 294		27 305		250		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	29 157	19 010		8 294		27 305		250		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 157	19 010		8 294		27 305		250		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 157	19 010		8 294		27 305		250		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	29 155	3 789	13.0%	2 403	8.2%	6 192	21.2%	10 809	31.4%	(77.8%)
National Government	29 155	3 789	13.0%	2 403	8.2%	6 192	21.2%	1 133	9.4%	112.1%
Provincial Government	-	-	-	-	-	-	-	9 677	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 155	3 789	13.0%	2 403	8.2%	6 192	21.2%	10 809	33.8%	(77.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 155	3 789	13.0%	2 403	8.2%	6 192	21.2%	10 809	31.4%	(77.8%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 319	1 573	47.4%	658	19.8%	2 231	67.2%	1 483	89.1%	(55.6%)
Community & Social Services	-	-	-	217	-	217	-	1 483	-	(85.4%)
Sport And Recreation	3 319	1 573	47.4%	441	13.3%	2 014	60.7%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	25 836	2 216	8.6%	1 745	6.8%	3 961	15.3%	9 327	24.9%	(81.3%)
Electricity	6 994	196	2.8%	269	3.8%	465	6.6%	-	-	(100.0%)
Water	10 000	-	-	-	-	-	-	3 769	12.3%	(100.0%)
Waste Water Management	8 841	2 020	22.9%	1 476	16.7%	3 496	39.5%	5 558	121.1%	(73.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	99 328	33 876	34.1%	25 770	25.9%	59 646	60.0%	18 150	54.9%	42.0%
Ratepayers and other	21 695	4 370	20.1%	4 653	21.4%	9 023	41.6%	3 440	75.7%	35.2%
Government - operating	47 471	20 537	43.3%	14 632	30.8%	35 169	74.1%	14 508	86.4%	.9%
Government - capital	29 155	7 579	26.0%	4 898	16.8%	12 477	42.8%	-	17.5%	(100.0%)
Interest	1 007	1 390	138.0%	1 587	157.5%	2 977	295.5%	201	95.2%	689.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(72 582)	(16 399)	22.6%	(17 593)	24.2%	(33 993)	46.8%	(19 113)	60.5%	(8.0%)
Suppliers and employees	(72 321)	(15 886)	22.0%	(17 045)	23.6%	(32 930)	45.5%	(19 113)	60.7%	(10.8%)
Finance charges	(261)	(87)	33.6%	(55)	21.2%	(143)	54.7%	-	-	(100.0%)
Transfers and grants	-	(426)	-	(494)	-	(920)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	26 747	17 477	65.3%	8 176	30.6%	25 653	95.9%	(964)	49.2%	(948.6%)
Cash Flow from Investing Activities										
Receipts	-	7	-	1	-	8	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	7	-	1	-	8	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(29 155)	(3 789)	13.0%	(2 403)	8.2%	(6 192)	21.2%	(6 213)	17.5%	(61.3%)
Capital assets	(29 155)	(3 789)	13.0%	(2 403)	8.2%	(6 192)	21.2%	(6 213)	17.5%	(61.3%)
Net Cash from/(used) Investing Activities	(29 155)	(3 782)	13.0%	(2 402)	8.2%	(6 184)	21.2%	(6 213)	17.5%	(61.3%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 408)	13 694	(568.7%)	5 774	(239.8%)	19 469	(808.4%)	(7 177)	515.7%	(180.5%)
Cash/cash equivalents at the year begin:	-	-	-	13 694	-	-	-	27 283	-	(49.8%)
Cash/cash equivalents at the year end:	(2 408)	13 694	(568.7%)	19 469	(808.4%)	19 469	(808.4%)	20 106	515.7%	(3.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	102	5.1%	93	4.6%	90	4.5%	1 737	85.9%	2 023	2.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	491	7.5%	360	5.5%	303	4.6%	5 423	82.5%	6 577	9.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	286	1.4%	250	1.3%	234	1.2%	18 974	96.1%	19 743	28.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	244	1.8%	235	1.7%	231	1.7%	12 939	94.8%	13 649	19.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	258	1.6%	251	1.6%	247	1.6%	15 005	95.2%	15 761	22.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	21	2.8%	19	2.5%	20	2.6%	702	92.0%	763	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	155	1.5%	152	1.5%	148	1.4%	9 785	95.6%	10 240	14.9%	-	-	-	-
Total By Income Source	1 557	2.3%	1 361	2.0%	1 273	1.9%	64 564	93.9%	68 756	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	160	4.3%	106	2.8%	96	2.5%	3 392	90.4%	3 753	5.5%	-	-	-	-
Commercial	294	2.2%	287	2.1%	188	1.4%	12 812	94.3%	13 581	19.8%	-	-	-	-
Households	948	2.2%	816	1.9%	840	2.0%	39 949	93.9%	42 553	61.9%	-	-	-	-
Other	155	1.7%	151	1.7%	150	1.7%	8 412	94.9%	8 868	12.9%	-	-	-	-
Total By Customer Group	1 557	2.3%	1 361	2.0%	1 273	1.9%	64 564	93.9%	68 756	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 553	50.0%	1 553	50.0%	-	-	-	-	3 106	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 553	50.0%	1 553	50.0%	-	-	-	-	3 106	100.0%

Contact Details

Municipal Manager	K. Motlhale	053 541 0360
Financial Manager	Ms Mathapelo Masisi	053 541 0014

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TSWELOPELE (FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	112 142	45 549	40.6%	11 597	10.3%	57 146	51.0%	7 624	69.0%	52.1%
Property rates	4 358	23 733	544.6%	1 250	28.7%	24 983	573.3%	316	886.8%	296.2%
Property rates - penalties and collection charges	600	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	23 977	7 254	30.3%	5 847	24.4%	13 101	54.6%	3 333	42.6%	75.4%
Service charges - water revenue	5 619	(12 033)	(214.1%)	1 603	28.5%	(10 430)	(185.6%)	845	35.6%	89.8%
Service charges - sanitation revenue	5 480	1 441	26.3%	1 446	26.4%	2 887	52.7%	873	44.5%	65.7%
Service charges - refuse revenue	3 095	966	31.2%	967	31.2%	1 933	62.4%	584	52.9%	65.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	688	47	6.8%	143	20.8%	190	27.6%	101	112.6%	41.8%
Interest earned - external investments	760	65	8.6%	24	3.2%	90	11.8%	0	.1%	57 638.1%
Interest earned - outstanding debtors	-	95	-	366	-	462	-	-	-	(100.0%)
Dividends received	100	20	20.2%	20	20.4%	41	40.6%	25	24.7%	(17.7%)
Fines	375	41	10.9%	18	4.7%	59	15.6%	19	32.6%	(6.4%)
Licences and permits	-	2	-	1	-	3	-	-	-	(100.0%)
Agency services	-	24	-	24	-	48	-	-	-	(100.0%)
Transfers recognised - operational	66 028	23 660	35.8%	(303)	(.5%)	23 357	35.4%	1 317	41.5%	(123.0%)
Other own revenue	1 063	235	22.1%	190	17.9%	424	39.9%	212	25.6%	(10.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	113 522	32 508	28.6%	29 762	26.2%	62 271	54.9%	26 536	48.5%	12.2%
Employee related costs	45 881	11 840	25.8%	12 492	27.2%	24 332	53.0%	6 517	37.5%	91.7%
Remuneration of councillors	4 794	1 254	26.2%	1 302	27.2%	2 556	53.3%	779	39.5%	67.1%
Debt impairment	2 501	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	2 082	0	-	714	34.3%	714	34.3%	-	-	(100.0%)
Bulk purchases	22 100	10 247	46.4%	3 071	13.9%	13 318	60.3%	3 108	45.1%	(1.2%)
Other Materials	5 870	-	-	-	-	-	-	-	-	-
Contracted services	-	23	-	635	-	658	-	-	-	(100.0%)
Transfers and grants	-	1 013	-	1 061	-	2 074	-	1 701	97.8%	(37.6%)
Other expenditure	30 295	8 131	26.8%	10 488	34.6%	18 620	61.5%	14 430	87.7%	(27.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 379)	13 041		(18 166)		(5 125)		(18 912)		
Transfers recognised - capital	23 703	-	-	-	-	-	-	7 406	33.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 324	13 041		(18 166)		(5 125)		(11 506)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22 324	13 041		(18 166)		(5 125)		(11 506)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 324	13 041		(18 166)		(5 125)		(11 506)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 324	13 041		(18 166)		(5 125)		(11 506)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	24 803	11 139	44.9%	7 188	29.0%	18 327	73.9%	10 141	39.8%	(29.1%)
National Government	23 703	10 438	44.0%	5 494	23.2%	15 932	67.2%	9 916	42.3%	(44.6%)
Provincial Government	-	-	-	617	-	617	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 703	10 438	44.0%	6 111	25.8%	16 549	69.8%	9 916	42.3%	(38.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 100	701	63.8%	1 077	97.9%	1 779	161.7%	225	10.4%	378.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	24 803	11 139	44.9%	7 188	29.0%	18 327	73.9%	10 141	39.8%	(29.1%)
Governance and Administration	1 100	514	46.7%	938	85.3%	1 452	132.0%	225	-	316.9%
Executive & Council	1 100	448	40.7%	780	70.9%	1 228	111.6%	202	-	286.1%
Budget & Treasury Office	-	60	-	31	-	92	-	14	-	119.3%
Corporate Services	-	6	-	127	-	133	-	9	-	1 340.1%
Community and Public Safety	3 504	19	.5%	638	18.2%	657	18.7%	640	21.2%	(.4%)
Community & Social Services	-	19	-	21	-	40	-	-	-	(100.0%)
Sport And Recreation	3 504	-	-	617	17.6%	617	17.6%	640	21.2%	(3.7%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	169	-	118	-	286	-	9	.4%	1 197.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	169	-	118	-	286	-	9	.4%	1 197.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	20 199	10 438	51.7%	5 494	27.2%	15 932	78.9%	9 267	46.5%	(40.7%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	20 199	10 438	51.7%	5 494	27.2%	15 932	78.9%	9 267	46.5%	(40.7%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	134 820	44 370	32.9%	44 517	33.0%	88 886	65.9%	39 991	71.8%	11.3%
Ratepayers and other	43 129	11 403	26.4%	13 710	31.8%	25 113	58.2%	9 503	61.6%	44.3%
Government - operating	66 028	27 827	42.1%	21 084	31.9%	48 911	74.1%	20 937	75.9%	.7%
Government - capital	24 803	5 119	20.6%	9 703	39.1%	14 822	59.8%	9 500	77.8%	2.1%
Interest	760	-	-	-	-	-	-	0	.1%	(100.0%)
Dividends	100	20	20.2%	20	20.4%	41	40.6%	51	-	(60.1%)
Payments	(111 021)	(31 247)	28.1%	(27 973)	25.2%	(59 220)	53.3%	(35 798)	58.9%	(21.9%)
Suppliers and employees	(108 939)	(30 234)	27.8%	(27 217)	25.0%	(57 450)	52.7%	(33 417)	57.2%	(18.6%)
Finance charges	(2 082)	(0)	-	(0)	-	(0)	-	-	-	(100.0%)
Transfers and grants	-	(1 013)	-	(756)	-	(1 769)	-	(2 381)	-	(68.2%)
Net Cash from/(used) Operating Activities	23 799	13 123	55.1%	16 543	69.5%	29 666	124.7%	4 193	107.5%	294.6%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(24 803)	(11 556)	46.6%	(7 199)	29.0%	(18 755)	75.6%	(8 194)	33.4%	(12.1%)
Capital assets	(24 803)	(11 556)	46.6%	(7 199)	29.0%	(18 755)	75.6%	(8 194)	33.4%	(12.1%)
Net Cash from/(used) Investing Activities	(24 803)	(11 556)	46.6%	(7 199)	29.0%	(18 755)	75.6%	(8 194)	33.7%	(12.1%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(503)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(503)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(503)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 507)	1 567	(104.0%)	9 345	(620.1%)	10 912	(724.1%)	(4 001)	658.5%	(333.5%)
Cash/cash equivalents at the year begin:	8 709	12 848	147.5%	14 415	165.5%	12 848	147.5%	34 638	48.6%	(58.4%)
Cash/cash equivalents at the year end:	7 202	14 415	200.2%	23 760	329.9%	23 760	329.9%	30 637	322.4%	(22.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	816	8.8%	250	2.7%	242	2.6%	7 958	85.9%	9 266	17.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 127	23.4%	451	9.4%	468	9.7%	2 760	57.4%	4 806	8.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	284	1.9%	189	1.2%	204	1.3%	14 622	95.6%	15 299	28.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	249	1.8%	225	1.7%	226	1.7%	12 774	94.8%	13 474	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	166	1.8%	150	1.6%	149	1.6%	8 860	95.0%	9 325	17.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11	.7%	51	3.3%	90	5.8%	1 396	90.1%	1 549	2.9%	-	-	-	-
Total By Income Source	2 654	4.9%	1 317	2.5%	1 378	2.6%	48 370	90.0%	53 719	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	353	7.0%	209	4.1%	247	4.9%	4 236	84.0%	5 046	9.4%	-	-	-	-
Commercial	728	5.8%	300	2.4%	327	2.6%	11 244	89.2%	12 599	23.5%	-	-	-	-
Households	1 572	4.4%	808	2.2%	804	2.2%	32 890	91.2%	36 075	67.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 654	4.9%	1 317	2.5%	1 378	2.6%	48 370	90.0%	53 719	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr T L Mkhwane	051 853 1111
Financial Manager	Mr L Moletsane	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	1 797 826	543 075	30.2%	486 092	27.0%	1 029 168	57.2%	477 612	60.0%	1.8%
Property rates	180 514	44 249	24.5%	53 657	29.7%	97 906	54.2%	49 811	69.3%	7.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	664 906	115 379	17.4%	108 281	16.3%	223 659	33.6%	104 225	34.0%	3.9%
Service charges - water revenue	196 047	78 413	40.0%	99 062	50.5%	177 475	90.5%	76 225	77.1%	30.0%
Service charges - sanitation revenue	115 346	35 819	31.1%	34 465	29.9%	70 284	60.9%	32 030	59.8%	7.6%
Service charges - refuse revenue	64 912	22 317	34.4%	21 270	32.8%	43 587	67.1%	20 152	67.1%	5.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8 068	2 851	35.3%	2 980	36.9%	5 831	72.3%	2 718	83.9%	9.7%
Interest earned - external investments	22 000	11 453	52.1%	190	.9%	11 642	52.9%	398	-	(52.4%)
Interest earned - outstanding debtors	86 119	31 201	36.2%	23 094	26.8%	54 295	63.0%	29 001	217.9%	(20.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	6 892	1 299	18.8%	522	7.6%	1 820	26.4%	603	24.8%	(13.6%)
Licences and permits	-	11	-	12	-	23	-	9	3.9%	44.2%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	417 931	167 662	40.1%	98 515	23.6%	266 177	63.7%	109 292	65.5%	(9.9%)
Other own revenue	35 091	32 423	92.4%	44 044	125.5%	76 467	217.9%	53 148	117.2%	(17.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 954 072	332 548	17.0%	293 749	15.0%	626 298	32.1%	289 637	45.9%	1.4%
Employee related costs	541 980	131 351	24.2%	134 664	24.8%	266 014	49.1%	114 674	45.7%	17.4%
Remuneration of councillors	-	6 524	-	6 491	-	13 015	-	6 095	53.4%	6.5%
Debt impairment	344 918	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	95 751	-	-	-	-	-	-	-	-	-
Bulk purchases	553 797	145 337	26.2%	80 274	14.5%	225 611	40.7%	81 261	38.8%	(1.2%)
Other Materials	159 911	4 168	2.6%	12 178	7.6%	16 346	10.2%	20 619	-	(40.9%)
Contracted services	8 000	25	.3%	6 784	84.8%	6 810	85.1%	3 862	60.8%	75.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	249 715	45 143	18.1%	53 359	21.4%	98 501	39.4%	63 126	158.6%	(15.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(156 246)	210 527		192 343		402 870		187 975		
Transfers recognised - capital	156 246	45 222	28.9%	68 525	43.9%	113 747	72.8%	85 279	81.9%	(19.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	255 749		260 868		516 617		273 254		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	255 749		260 868		516 617		273 254		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	255 749		260 868		516 617		273 254		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	255 749		260 868		516 617		273 254		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	156 246	42 996	27.5%	41 807	26.8%	84 803	54.3%	49 837	45.3%	(16.1%)
National Government	156 246	42 451	27.2%	41 416	26.5%	83 866	53.7%	47 465	48.7%	(12.7%)
Provincial Government	-	-	-	-	-	-	-	908	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	1 464	-	(100.0%)
Transfers recognised - capital	156 246	42 451	27.2%	41 416	26.5%	83 866	53.7%	49 837	50.0%	(16.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	545	-	392	-	937	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	156 246	42 996	27.5%	41 807	26.8%	84 803	54.3%	49 837	45.3%	(16.1%)
Governance and Administration	-	545	-	392	-	937	-	1 581	8.6%	(75.2%)
Executive & Council	-	545	-	392	-	937	-	1 581	8.6%	(75.2%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	72 061	14 332	19.9%	8 498	11.8%	22 830	31.7%	14 553	59.7%	(41.6%)
Community & Social Services	42 197	4 867	11.5%	4 189	9.9%	9 055	21.5%	3 940	-	6.3%
Sport And Recreation	24 864	7 809	31.4%	1 266	5.1%	9 075	36.5%	9 637	22.5%	(86.9%)
Public Safety	5 000	1 656	33.1%	3 043	60.9%	4 699	94.0%	976	-	211.8%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 748	10 711	51.6%	10 951	52.8%	21 662	104.4%	2 384	18.2%	359.3%
Planning and Development	7 812	8 576	109.8%	10 875	139.2%	19 451	249.0%	605	12.5%	1 696.9%
Road Transport	12 935	2 136	16.5%	76	.6%	2 212	17.1%	1 779	21.2%	(95.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	63 438	17 408	27.4%	21 967	34.6%	39 374	62.1%	31 318	96.2%	(29.9%)
Electricity	7 115	3 877	54.5%	3 873	54.4%	7 750	108.9%	1 464	137.1%	164.6%
Water	1 269	-	-	9 507	749.4%	9 507	749.4%	1 586	42.0%	499.3%
Waste Water Management	55 054	13 530	24.6%	8 587	15.6%	22 117	40.2%	28 268	112.9%	(69.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	1 954 072	461 396	23.6%	407 215	20.8%	868 612	44.5%	439 002	58.7%	(7.2%)
Ratepayers and other	1 271 776	205 859	16.2%	216 892	17.1%	422 750	33.2%	215 033	47.8%	.9%
Government - operating	417 931	167 662	40.1%	98 515	23.6%	266 177	63.7%	109 292	65.5%	(9.9%)
Government - capital	156 246	45 222	28.9%	68 525	43.9%	113 747	72.8%	85 279	81.9%	(19.6%)
Interest	108 119	42 654	39.5%	23 284	21.5%	65 938	61.0%	29 399	97.2%	(20.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 954 072)	(332 548)	17.0%	(293 749)	15.0%	(626 298)	32.1%	(289 637)	51.5%	1.4%
Suppliers and employees	(1 858 321)	(332 548)	17.9%	(293 749)	15.8%	(626 298)	33.7%	(289 637)	51.5%	1.4%
Finance charges	(95 751)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	-	128 848	-	113 466	-	242 314	-	149 365	104.2%	(24.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	(42 996)	-	(41 807)	-	(84 803)	-	(49 837)	481.0%	(16.1%)
Capital assets	-	(42 996)	-	(41 807)	-	(84 803)	-	(49 837)	481.0%	(16.1%)
Net Cash from/(used) Investing Activities	-	(42 996)	-	(41 807)	-	(84 803)	-	(49 837)	641.3%	(16.1%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	-	85 852	-	71 659	-	157 511	-	99 528	64.8%	(28.0%)
Cash/cash equivalents at the year begin:	-	-	-	85 852	-	-	-	124 308	492.7%	(30.9%)
Cash/cash equivalents at the year end:	-	85 852	-	157 511	-	157 511	-	223 836	104.8%	(29.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33 177	6.1%	24 957	4.6%	25 878	4.8%	456 223	84.4%	540 235	33.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	36 066	21.7%	17 429	10.5%	11 064	6.6%	101 920	61.2%	166 478	10.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 265	6.7%	7 999	4.0%	6 629	3.3%	171 003	86.0%	198 895	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 446	4.8%	7 855	4.0%	7 256	3.7%	173 643	87.6%	198 200	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 574	4.2%	4 333	3.3%	3 974	3.0%	118 719	89.5%	132 599	8.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	615	1.7%	606	1.7%	603	1.7%	34 268	94.9%	36 092	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	7 970	2.5%	7 755	2.4%	7 457	2.3%	299 276	92.8%	322 458	20.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	937	6.0%	1 080	6.9%	921	5.8%	12 810	81.3%	15 747	1.0%	-	-	-	-
Total By Income Source	107 049	6.6%	72 012	4.5%	63 782	4.0%	1 367 861	84.9%	1 610 705	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 625	16.6%	4 256	15.3%	4 132	14.8%	14 871	53.3%	27 884	1.7%	-	-	-	-
Commercial	37 083	12.0%	15 730	5.1%	11 380	3.7%	245 679	79.3%	309 873	19.2%	-	-	-	-
Households	60 393	5.1%	43 878	3.7%	48 036	4.1%	1 025 251	87.1%	1 177 559	73.1%	-	-	-	-
Other	4 947	5.2%	8 148	8.5%	233	.2%	82 060	86.0%	95 389	5.9%	-	-	-	-
Total By Customer Group	107 049	6.6%	72 012	4.5%	63 782	4.0%	1 367 861	84.9%	1 610 705	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	34 041	6.2%	32 144	5.9%	35 281	6.5%	443 223	81.4%	544 690	29.3%
Bulk Water	33 587	2.6%	39 754	3.1%	34 041	2.7%	1 167 512	91.6%	1 274 895	68.7%
PAYE deductions	5 866	100.0%	-	-	-	-	-	-	5 866	.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	16 365	100.0%	-	-	-	-	-	-	16 365	.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 415	17.2%	1 719	12.2%	261	1.9%	9 641	68.7%	14 035	.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	92 274	5.0%	73 618	4.0%	69 583	3.7%	1 620 376	87.3%	1 855 852	100.0%

Contact Details

Municipal Manager	Mr German Ramathebane	057 391 3359
Financial Manager	Ms L B Williams (Acting)	057 391 3339

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALA (FS185)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	360 760	106 451	29.5%	18 248	5.1%	124 699	34.6%	87 155	52.0%	(79.1%)
Property rates	17 500	4 204	24.0%	1 510	8.6%	5 714	32.7%	2 997	32.2%	(49.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	74 418	19 182	25.8%	5 709	7.7%	24 892	33.4%	16 642	31.5%	(65.7%)
Service charges - water revenue	70 346	14 834	21.1%	4 573	6.5%	19 407	27.6%	18 072	72.5%	(74.7%)
Service charges - sanitation revenue	32 529	7 782	23.9%	2 060	6.3%	9 842	30.3%	4 522	46.5%	(54.4%)
Service charges - refuse revenue	27 820	6 741	24.2%	2 242	8.1%	8 983	32.3%	6 384	45.3%	(64.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	50	11	21.1%	4	8.6%	15	29.7%	13	45.7%	(66.5%)
Interest earned - external investments	-	317	-	165	-	482	-	222	-	(25.7%)
Interest earned - outstanding debtors	4 500	-	-	1 517	33.7%	1 517	33.7%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	23	-	5	-	28	-	-	-	(100.0%)
Licences and permits	-	0	-	0	-	0	-	0	150.0%	(66.7%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	132 329	52 906	40.0%	306	.2%	53 212	40.2%	37 956	69.9%	(99.2%)
Other own revenue	1 267	449	35.5%	157	12.4%	606	47.8%	348	11.8%	(54.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	456 715	74 478	16.3%	13 146	2.9%	87 623	19.2%	60 717	35.9%	(78.3%)
Employee related costs	112 082	28 194	25.2%	9 080	8.1%	37 274	33.3%	26 553	51.7%	(65.8%)
Remuneration of councillors	7 699	1 684	21.9%	576	7.5%	2 260	29.4%	1 692	45.4%	(65.9%)
Debt impairment	66 644	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	90 000	-	-	-	-	-	-	-	-	-
Finance charges	8 000	4 351	54.4%	298	3.7%	4 649	58.1%	1 963	59.0%	(84.8%)
Bulk purchases	98 755	30 583	31.0%	(2 474)	(2.5%)	28 109	28.5%	12 440	35.5%	(119.9%)
Other Materials	7 338	371	5.1%	880	12.0%	1 251	17.1%	858	30.3%	2.6%
Contracted services	15 938	2 502	15.7%	1 643	10.3%	4 145	26.0%	4 247	35.5%	(61.3%)
Transfers and grants	22 590	1 588	7.0%	578	2.6%	2 166	9.6%	2 985	25.6%	(80.6%)
Other expenditure	27 668	5 204	18.8%	2 564	9.3%	7 768	28.1%	9 878	91.5%	(74.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	101	-	(100.0%)
Surplus/(Deficit)	(95 955)	31 973		5 103		37 076		26 439		
Transfers recognised - capital	43 086	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(52 869)	31 973		5 103		37 076		26 439		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(52 869)	31 973		5 103		37 076		26 439		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(52 869)	31 973		5 103		37 076		26 439		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(52 869)	31 973		5 103		37 076		26 439		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	43 086	7 035	16.3%	14 536	33.7%	21 571	50.1%	11 822	39.4%	22.9%
National Government	43 086	7 035	16.3%	14 536	33.7%	21 571	50.1%	11 822	45.6%	22.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 086	7 035	16.3%	14 536	33.7%	21 571	50.1%	11 822	45.6%	22.9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	43 086	7 035	16.3%	14 536	33.7%	21 571	50.1%	11 822	39.4%	22.9%
Governance and Administration	-	-	-	-	-	-	-	-	.9%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	19.4%	-
Community and Public Safety	11 771	637	5.4%	1 151	9.8%	1 789	15.2%	1 592	111.8%	(27.7%)
Community & Social Services	3 452	637	18.5%	1 151	33.3%	1 789	51.8%	444	301.4%	159.4%
Sport And Recreation	8 319	-	-	-	-	-	-	1 148	100.4%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 350	5 893	21.5%	12 642	46.2%	18 535	67.8%	7 887	45.9%	60.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	27 350	5 893	21.5%	12 642	46.2%	18 535	67.8%	7 887	45.9%	60.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	3 965	255	6.4%	652	16.4%	907	22.9%	945	17.8%	(31.0%)
Electricity	3 965	255	6.4%	652	16.4%	907	22.9%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	945	69.2%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	250	-	90	-	340	-	1 399	-	(93.5%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	330 494	97 282	29.4%	8 364	2.5%	105 646	32.0%	105 030	55.5%	(92.0%)
Ratepayers and other	155 415	29 930	19.3%	8 189	5.3%	38 119	24.5%	26 937	34.9%	(69.6%)
Government - operating	129 831	53 101	40.9%	-	-	53 101	40.9%	37 956	69.0%	(100.0%)
Government - capital	45 248	13 706	30.3%	-	-	13 706	30.3%	40 137	84.4%	(100.0%)
Interest	-	545	-	174	-	720	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(254 913)	(72 635)	28.5%	(18 241)	7.2%	(90 876)	35.6%	(86 974)	62.3%	(79.0%)
Suppliers and employees	(246 913)	(68 284)	27.7%	(17 674)	7.2%	(85 958)	34.8%	(86 974)	69.3%	(79.7%)
Finance charges	(8 000)	(4 351)	54.4%	(567)	7.1%	(4 918)	61.5%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	75 581	24 647	32.6%	(9 877)	(13.1%)	14 770	19.5%	18 056	37.5%	(154.7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(53 086)	(10 526)	19.8%	(244)	.5%	(10 770)	20.3%	-	3.8%	(100.0%)
Capital assets	(53 086)	(10 526)	19.8%	(244)	.5%	(10 770)	20.3%	-	3.8%	(100.0%)
Net Cash from/(used) Investing Activities	(53 086)	(10 526)	19.8%	(244)	.5%	(10 770)	20.3%	-	3.3%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	22 495	14 121	62.8%	(10 121)	(45.0%)	4 001	17.8%	18 056	172.7%	(156.1%)
Cash/cash equivalents at the year begin:	15 000	31 954	213.0%	46 075	307.2%	31 954	213.0%	33 722	-	36.6%
Cash/cash equivalents at the year end:	37 495	46 075	122.9%	35 955	95.9%	35 955	95.9%	51 778	244.7%	(30.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	11 219	15.1%	5 913	8.0%	30	-	57 206	76.9%	74 368	43.5%
Bulk Water	-	-	-	-	4 018	5.7%	65 923	94.3%	69 941	40.9%
PAYE deductions	1 035	75.7%	333	24.3%	-	-	-	-	1 368	.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 253	96.5%	46	3.5%	-	-	-	-	1 299	.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	600	3.2%	851	4.6%	223	1.2%	16 870	91.0%	18 544	10.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 494	82.9%	572	10.5%	22	.4%	334	6.2%	5 422	3.2%
Total	18 602	10.9%	7 714	4.5%	4 293	2.5%	140 334	82.1%	170 942	100.0%

Contact Details

Municipal Manager	BC Mokomela	056 514 9200
Financial Manager	Mr S. Busakwe	056 514 2205

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LEJWELEPUTSWA (DC18)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	111 251	45 918	41.3%	36 267	32.6%	82 185	73.9%	34 768	75.1%	4.3%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2 145	262	12.2%	1 048	48.9%	1 310	61.1%	658	51.6%	59.2%
Interest earned - outstanding debtors	305	182	59.6%	185	60.8%	367	120.4%	259	93.8%	(28.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	108 706	45 401	41.8%	34 916	32.1%	80 317	73.9%	33 629	75.2%	3.8%
Other own revenue	95	73	77.3%	117	123.4%	191	200.7%	221	358.8%	(46.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	112 365	27 694	24.6%	26 165	23.3%	53 860	47.9%	26 479	50.0%	(1.2%)
Employee related costs	59 029	14 448	24.5%	14 917	25.3%	29 364	49.7%	13 461	47.9%	10.8%
Remuneration of councillors	9 078	2 157	23.8%	2 171	23.9%	4 329	47.7%	2 069	48.8%	4.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 596	1 722	26.1%	1 713	26.0%	3 436	52.1%	1 520	25.2%	12.7%
Finance charges	2 321	602	26.0%	602	26.0%	1 205	51.9%	666	51.6%	(9.6%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	6 225	2 500	40.2%	-	-	2 500	40.2%	246	61.7%	(100.0%)
Other expenditure	29 116	6 265	21.5%	6 762	23.2%	13 026	44.7%	8 518	58.4%	(20.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 114)	18 224		10 101		28 325		8 288		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 114)	18 224		10 101		28 325		8 288		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(1 114)	18 224		10 101		28 325		8 288		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 114)	18 224		10 101		28 325		8 288		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 114)	18 224		10 101		28 325		8 288		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	711	123	17.4%	126	17.7%	249	35.1%	1 464	41.1%	(91.4%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	711	123	17.4%	126	17.7%	249	35.1%	1 464	41.1%	(91.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	711	123	17.4%	126	17.7%	249	35.1%	1 464	41.1%	(91.4%)
Governance and Administration	100	99	99.3%	97	97.5%	197	196.8%	1 308	44.3%	(92.5%)
Executive & Council	100	98	98.4%	31	30.8%	129	129.2%	1 233	46.6%	(97.5%)
Budget & Treasury Office	-	1	-	45	-	46	-	16	20.9%	180.8%
Corporate Services	-	-	-	21	-	21	-	59	33.1%	(63.6%)
Community and Public Safety	150	9	5.9%	-	-	9	5.9%	25	43.6%	(100.0%)
Community & Social Services	150	9	5.9%	-	-	9	5.9%	25	43.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	461	15	3.3%	28	6.1%	44	9.4%	131	25.3%	(78.4%)
Planning and Development	-	15	-	28	-	44	-	17	70.4%	68.0%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	461	-	-	-	-	-	-	114	21.7%	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	111 192	76 151	68.5%	105 279	94.7%	181 430	163.2%	75 036	156.9%	40.3%
Ratepayers and other	95	33 008	34 744.9%	69 270	72 916.0%	102 278	107 660.9%	40 748	18 240.8%	70.0%
Government - operating	108 706	42 711	39.3%	34 916	32.1%	77 627	71.4%	33 629	75.2%	3.8%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	2 391	433	18.1%	1 092	45.7%	1 525	63.8%	658	51.6%	65.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(107 798)	(141 327)	131.1%	(91 525)	84.9%	(232 852)	216.0%	(73 690)	161.8%	24.2%
Suppliers and employees	(101 027)	(138 224)	136.8%	(90 923)	90.0%	(229 147)	226.8%	(73 690)	171.4%	23.4%
Finance charges	(2 321)	(602)	26.0%	(602)	26.0%	(1 205)	51.9%	-	-	(100.0%)
Transfers and grants	(4 450)	(2 500)	56.2%	-	-	(2 500)	56.2%	-	56.2%	-
Net Cash from/(used) Operating Activities	3 394	(65 175)	(1 920.6%)	13 753	405.3%	(51 422)	(1 515.3%)	1 346	86.0%	921.9%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(310)	(123)	39.8%	(126)	40.6%	(249)	80.4%	(1 464)	41.1%	(91.4%)
Capital assets	(310)	(123)	39.8%	(126)	40.6%	(249)	80.4%	(1 464)	41.1%	(91.4%)
Net Cash from/(used) Investing Activities	(310)	(123)	39.8%	(126)	40.6%	(249)	80.4%	(1 464)	344.1%	(91.4%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(3 998)	-	-	-	-	-	-	(2 084)	112.8%	(100.0%)
Repayment of borrowing	(3 998)	-	-	-	-	-	-	(2 084)	112.8%	(100.0%)
Net Cash from/(used) Financing Activities	(3 998)	-	-	-	-	-	-	(2 084)	112.8%	(100.0%)
Net Increase/(Decrease) in cash held	(914)	(65 299)	7 140.7%	13 628	(1 490.2%)	(51 671)	5 650.5%	(2 202)	48.4%	(718.9%)
Cash/cash equivalents at the year begin:	14 982	333	2.2%	(64 966)	(433.6%)	333	2.2%	8 345	12.1%	(878.5%)
Cash/cash equivalents at the year end:	14 067	(64 966)	(461.8%)	(51 338)	(364.9%)	(51 338)	(364.9%)	6 143	16.6%	(935.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	10 245	100.0%	10 245	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	10 245	100.0%	10 245	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	10 245	100.0%	10 245	100.0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	10 245	100.0%	10 245	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 585	100.0%	-	-	-	-	-	-	1 585	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 585	100.0%	-	-	-	-	-	-	1 585	100.0%

Contact Details

Municipal Manager	Ms Palesa Kaota	057 391 8905
Financial Manager	Mr P Pitso	057 391 8903

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: SETSOTO (FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	392 719	123 136	31.4%	109 156	27.8%	232 292	59.1%	90 963	59.9%	20.0%
Property rates	39 957	6 854	17.2%	10 902	27.3%	17 756	44.4%	(1)	142.2%	(1 163 620.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	64 046	20 133	31.4%	15 405	24.1%	35 538	55.5%	13 740	44.5%	12.1%
Service charges - water revenue	30 172	9 861	32.7%	8 333	27.6%	18 194	60.3%	7 236	54.0%	15.2%
Service charges - sanitation revenue	16 770	4 506	26.9%	4 445	26.5%	8 951	53.4%	3 707	52.6%	19.9%
Service charges - refuse revenue	19 751	5 441	27.6%	5 441	27.5%	10 882	55.1%	4 366	52.7%	24.6%
Service charges - other	-	(72)	-	(96)	-	(168)	-	-	-	(100.0%)
Rental of facilities and equipment	822	310	37.7%	435	52.9%	745	90.6%	40	8.2%	975.3%
Interest earned - external investments	1 951	500	25.6%	409	21.0%	909	46.6%	36	32.6%	1 042.2%
Interest earned - outstanding debtors	32 440	4 567	14.1%	5 356	16.5%	9 923	30.6%	4 707	25.5%	13.8%
Dividends received	35	-	-	-	-	-	-	30	-	(100.0%)
Fines	292	48	16.4%	17	5.8%	65	22.2%	74	72.7%	(77.3%)
Licences and permits	40	0	.4%	0	.8%	0	1.2%	2	42.3%	(87.3%)
Agency services	-	-	-	-	-	-	-	17	-	(100.0%)
Transfers recognised - operational	180 030	70 697	39.3%	56 659	31.5%	127 355	70.7%	56 051	67.1%	1.1%
Other own revenue	6 414	291	4.5%	1 850	28.8%	2 141	33.4%	958	6.5%	93.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	387 599	76 007	19.6%	76 813	19.8%	152 821	39.4%	71 684	32.6%	7.2%
Employee related costs	146 796	36 169	24.6%	38 437	26.2%	74 606	50.8%	32 123	51.4%	19.7%
Remuneration of councillors	9 536	1 576	16.5%	2 418	25.4%	3 994	41.9%	2 145	47.8%	12.7%
Debt impairment	69 000	-	-	-	-	-	-	-	14.0%	-
Depreciation and asset impairment	34 782	-	-	-	-	-	-	-	8.3%	-
Finance charges	997	66	6.6%	350	35.1%	416	41.8%	29	2.0%	1 092.1%
Bulk purchases	58 242	21 741	37.3%	10 725	18.4%	32 466	55.7%	11 255	58.4%	(4.7%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	17 162	3 480	20.3%	2 863	16.7%	6 343	37.0%	9 343	99.3%	(69.4%)
Transfers and grants	8 728	3 126	35.8%	5 432	62.2%	8 558	98.0%	1 581	12.9%	243.7%
Other expenditure	42 356	9 850	23.3%	16 588	39.2%	26 438	62.4%	15 208	42.1%	9.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 120	47 129		32 343		79 471		19 279		
Transfers recognised - capital	56 677	-	-	-	-	-	-	-	43.1%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	61 797	47 129		32 343		79 471		19 279		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	61 797	47 129		32 343		79 471		19 279		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	61 797	47 129		32 343		79 471		19 279		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	61 797	47 129		32 343		79 471		19 279		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	61 377	4 945	8.1%	92	.1%	5 037	8.2%	21 939	45.3%	(99.6%)
National Government	56 677	4 239	7.5%	-	-	4 239	7.5%	21 939	52.7%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 677	4 239	7.5%	-	-	4 239	7.5%	21 939	51.5%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	4 700	706	15.0%	92	2.0%	798	17.0%	-	-	(100.0%)
Capital Expenditure Standard Classification	61 377	4 945	8.1%	92	.1%	5 037	8.2%	21 939	45.3%	(99.6%)
Governance and Administration	5 644	1 239	22.0%	53	.9%	1 292	22.9%	3 148	111.6%	(98.3%)
Executive & Council	113	-	-	10	8.8%	10	8.8%	-	-	(100.0%)
Budget & Treasury Office	2 328	-	-	-	-	-	-	-	-	-
Corporate Services	3 203	1 239	38.7%	43	1.3%	1 282	40.0%	3 148	530.3%	(98.6%)
Community and Public Safety	21 186	975	4.6%	0	-	975	4.6%	4 554	73.8%	(100.0%)
Community & Social Services	126	14	11.0%	-	-	14	11.0%	-	-	-
Sport And Recreation	20 923	961	4.6%	0	-	961	4.6%	4 554	73.8%	(100.0%)
Public Safety	138	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 966	-	-	39	.1%	39	.1%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	30 966	-	-	39	.1%	39	.1%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	3 580	2 731	76.3%	0	-	2 731	76.3%	14 237	36.9%	(100.0%)
Electricity	357	806	225.9%	-	-	806	225.9%	38	324.8%	(100.0%)
Water	944	743	78.7%	0	-	744	78.7%	4 193	29.5%	(100.0%)
Waste Water Management	17	10	60.2%	0	.6%	11	60.8%	5 827	26.1%	(100.0%)
Waste Management	2 262	1 170	51.7%	-	-	1 170	51.7%	4 180	67.9%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	368 142	128 713	35.0%	134 246	36.5%	262 960	71.4%	127 286	65.8%	5.5%
Ratepayers and other	109 950	42 737	38.9%	47 189	42.9%	89 926	81.8%	30 120	47.6%	56.7%
Government - operating	180 030	70 697	39.3%	56 738	31.5%	127 435	70.8%	55 531	73.7%	2.2%
Government - capital	56 677	12 034	21.2%	25 575	45.1%	37 609	66.4%	41 121	97.9%	(37.8%)
Interest	21 415	3 245	15.2%	4 745	22.2%	7 990	37.3%	484	5.1%	879.5%
Dividends	70	-	-	-	-	-	-	30	-	(100.0%)
Payments	(283 817)	(82 587)	29.1%	(121 630)	42.9%	(204 217)	72.0%	(89 017)	61.6%	36.6%
Suppliers and employees	(274 092)	(79 395)	29.0%	(115 695)	42.2%	(195 090)	71.2%	(84 238)	63.6%	37.3%
Finance charges	(997)	(66)	6.6%	(464)	46.5%	(530)	53.2%	(516)	29.9%	(10.0%)
Transfers and grants	(8 728)	(3 126)	35.8%	(5 471)	62.7%	(8 597)	98.5%	(4 264)	32.9%	28.3%
Net Cash from/(used) Operating Activities	84 325	46 126	54.7%	12 616	15.0%	58 743	69.7%	38 269	75.4%	(67.0%)
Cash Flow from Investing Activities										
Receipts	-	(4)	-	-	-	(4)	-	6 123	360 204.5%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	6 123	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(4)	-	-	-	(4)	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(61 377)	(3 083)	5.0%	(19 537)	31.8%	(22 620)	36.9%	(23 793)	50.4%	(17.9%)
Capital assets	(61 377)	(3 083)	5.0%	(19 537)	31.8%	(22 620)	36.9%	(23 793)	50.4%	(17.9%)
Net Cash from/(used) Investing Activities	(61 377)	(3 087)	5.0%	(19 537)	31.8%	(22 624)	36.9%	(17 669)	32.5%	10.6%
Cash Flow from Financing Activities										
Receipts	1	66	6 586.9%	47	4 668.7%	113	11 255.6%	37	426.6%	24.7%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1	66	6 586.9%	47	4 668.7%	113	11 255.6%	37	426.6%	24.7%
Payments	(1 200)	-	-	(228)	19.0%	(228)	19.0%	(399)	60.7%	(42.9%)
Repayment of borrowing	(1 200)	-	-	(228)	19.0%	(228)	19.0%	(399)	60.7%	(42.9%)
Net Cash from/(used) Financing Activities	(1 199)	66	(5.5%)	(181)	15.1%	(115)	9.6%	(361)	58.9%	(49.9%)
Net Increase/(Decrease) in cash held	21 749	43 105	198.2%	(7 102)	(32.7%)	36 003	165.5%	20 238	166.7%	(135.1%)
Cash/cash equivalents at the year begin:	49 489	12 577	25.4%	55 683	112.5%	12 577	25.4%	63 468	-	(12.3%)
Cash/cash equivalents at the year end:	71 238	55 683	78.2%	48 581	68.2%	48 581	68.2%	83 707	221.2%	(42.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 772	5.6%	1 954	2.9%	3 593	5.3%	58 430	86.2%	67 749	24.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 711	15.3%	2 128	6.9%	2 484	8.1%	21 432	69.7%	30 755	11.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 986	9.6%	2 526	8.1%	2 482	7.9%	23 237	74.4%	31 231	11.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 193	3.8%	1 047	3.4%	1 029	3.3%	27 977	89.5%	31 245	11.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 410	2.4%	1 223	2.1%	1 219	2.1%	53 942	93.3%	57 794	20.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 801	6.1%	1 733	5.9%	1 685	5.7%	24 355	82.4%	29 573	10.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 559	4.8%	844	2.6%	1 275	3.9%	28 604	88.6%	32 282	11.5%	-	-	-	-
Total By Income Source	17 431	6.2%	11 454	4.1%	13 766	4.9%	237 977	84.8%	280 628	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 022	15.9%	2 495	9.9%	2 630	10.4%	16 086	63.7%	25 233	9.0%	-	-	-	-
Commercial	1 494	15.4%	714	7.3%	558	5.7%	6 957	71.5%	9 723	3.5%	-	-	-	-
Households	11 529	4.8%	8 047	3.3%	10 275	4.2%	212 509	87.7%	242 360	86.4%	-	-	-	-
Other	386	11.7%	198	6.0%	302	9.1%	2 426	73.2%	3 312	1.2%	-	-	-	-
Total By Customer Group	17 431	6.2%	11 454	4.1%	13 766	4.9%	237 977	84.8%	280 628	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	631	65.1%	66	6.8%	10	1.1%	262	27.0%	969	100.0%
Total	631	65.1%	66	6.8%	10	1.1%	262	27.0%	969	100.0%

Contact Details

Municipal Manager	Mr S T R Ramakarane	051 933 9302
Financial Manager	Mr T G Banda	051 933 9301

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	602 996	180 051	29.9%	178 158	29.5%	358 209	59.4%	148 650	58.5%	19.9%
Property rates	83 151	26 067	31.3%	17 777	21.4%	43 844	52.7%	17 372	55.3%	2.3%
Property rates - penalties and collection charges	-	-	-	1	-	1	-	1	-	-
Service charges - electricity revenue	164 983	48 997	29.7%	50 748	30.8%	99 745	60.5%	38 212	52.7%	32.8%
Service charges - water revenue	64 291	17 422	27.1%	23 932	37.2%	41 354	64.3%	17 747	62.6%	34.8%
Service charges - sanitation revenue	44 905	11 240	25.0%	14 895	33.2%	26 135	58.2%	10 781	50.6%	38.2%
Service charges - refuse revenue	42 142	10 305	24.5%	14 171	33.6%	24 476	58.1%	10 027	47.5%	41.3%
Service charges - other	-	292	-	291	-	583	-	265	-	9.5%
Rental of facilities and equipment	5 355	655	12.2%	1 388	25.9%	2 043	38.1%	2 002	64.7%	(30.6%)
Interest earned - external investments	10	2	17.5%	21	215.1%	23	232.6%	3	-	589.5%
Interest earned - outstanding debtors	26 661	4 658	17.5%	13 479	50.6%	18 138	68.0%	6 449	49.8%	109.0%
Dividends received	-	427	-	320	-	747	-	306	-	4.6%
Fines	11 890	3 532	29.7%	1 171	9.8%	4 703	39.6%	641	73.7%	82.6%
Licences and permits	289	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	134 970	55 368	41.0%	37 874	28.1%	93 242	69.1%	43 743	75.3%	(13.4%)
Other own revenue	21 169	1 088	5.1%	2 089	9.9%	3 177	15.0%	1 101	20.7%	89.8%
Gains on disposal of PPE	3 180	-	-	-	-	-	-	-	-	-
Operating Expenditure	602 996	138 954	23.0%	87 889	14.6%	226 843	37.6%	128 179	38.1%	(31.4%)
Employee related costs	176 074	43 680	24.8%	12 482	7.1%	56 162	31.9%	42 271	52.4%	(70.5%)
Remuneration of councillors	12 429	3 256	26.2%	1 148	9.2%	4 404	35.4%	3 008	48.2%	(61.9%)
Debt impairment	16 275	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	74 590	-	-	-	-	-	-	-	-	-
Finance charges	10 433	3 213	30.8%	(1 709)	(16.4%)	1 504	14.4%	51	1.1%	(3 454.6%)
Bulk purchases	126 540	44 217	34.9%	65 278	51.6%	109 495	86.5%	40 628	35.8%	60.7%
Other Materials	22 819	9 458	41.4%	4 822	21.1%	14 280	62.6%	7 808	47.5%	(38.2%)
Contracted services	32 604	4 142	12.7%	2 254	6.9%	6 395	19.6%	3 159	30.1%	(28.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	131 232	30 988	23.6%	3 615	2.8%	34 602	26.4%	31 253	45.4%	(88.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	41 098		90 268		131 366		20 471		
Transfers recognised - capital	72 103	13 542	18.8%	22 766	31.6%	36 308	50.4%	32 962	54.5%	(30.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	72 104	54 639		113 035		167 674		53 434		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	72 104	54 639		113 035		167 674		53 434		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	72 104	54 639		113 035		167 674		53 434		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	72 104	54 639		113 035		167 674		53 434		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	79 604	2 390	3.0%	14 488	18.2%	16 878	21.2%	14 993	40.4%	(3.4%)
National Government	72 104	1 989	2.8%	10 782	15.0%	12 771	17.7%	12 988	32.1%	(17.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72 104	1 989	2.8%	10 782	15.0%	12 771	17.7%	12 988	32.1%	(17.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 500	402	5.4%	3 706	49.4%	4 107	54.8%	2 005	72.8%	84.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	79 604	2 390	3.0%	14 488	18.2%	16 878	21.2%	14 993	40.4%	(3.4%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	14 728	-	-	-	-	-	-	-	-	-
Community & Social Services	14 728	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 290	2 390	45.2%	14 488	273.9%	16 878	319.1%	14 993	401.0%	(3.4%)
Planning and Development	-	1 362	-	14 488	-	15 850	-	14 184	-	2.1%
Road Transport	5 290	1 028	19.4%	-	-	1 028	19.4%	809	12.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	57 662	-	-	-	-	-	-	-	-	-
Electricity	893	-	-	-	-	-	-	-	-	-
Water	30 800	-	-	-	-	-	-	-	-	-
Waste Water Management	25 969	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	1 924	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	672 919	197 228	29.3%	200 496	29.8%	397 724	59.1%	181 613	58.0%	10.4%
Ratepayers and other	438 175	123 658	28.2%	126 042	28.8%	249 700	57.0%	98 150	53.4%	28.4%
Government - operating	134 970	55 368	41.0%	37 874	28.1%	93 242	69.1%	500	42.8%	7 476.7%
Government - capital	73 103	13 542	18.5%	22 766	31.1%	36 308	49.7%	76 205	112.9%	(70.1%)
Interest	26 671	4 660	17.5%	13 494	50.6%	18 154	68.1%	6 452	49.8%	109.2%
Dividends	-	-	-	320	-	320	-	306	-	4.6%
Payments	(507 479)	(141 929)	28.0%	(144 649)	28.5%	(286 578)	56.5%	(132 114)	39.7%	9.5%
Suppliers and employees	(496 698)	(138 716)	27.9%	(141 027)	28.4%	(279 743)	56.3%	(132 063)	46.5%	6.8%
Finance charges	(10 781)	(3 213)	29.8%	(3 622)	33.6%	(6 835)	63.4%	(51)	1.1%	7 009.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	165 440	55 298	33.4%	55 847	33.8%	111 146	67.2%	49 499	163.5%	12.8%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(73 103)	-	-	-	-	-	-	-	-	-
Capital assets	(73 103)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(73 103)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	6 225	-	-	-	-	-	-	-	-	-
Repayment of borrowing	6 225	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	6 225	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	98 562	55 298	56.1%	55 847	56.7%	111 146	112.8%	49 499	769.9%	12.8%
Cash/cash equivalents at the year begin:	-	(62 931)	-	(7 632)	-	(62 931)	-	22 853	3 549.7%	(133.4%)
Cash/cash equivalents at the year end:	98 562	(7 632)	(7.7%)	48 215	48.9%	48 215	48.9%	72 352	413.7%	(33.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 611	3.3%	5 434	3.9%	4 239	3.1%	123 863	89.7%	138 147	25.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 330	36.7%	3 709	14.6%	2 484	9.8%	9 879	38.9%	25 401	4.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 542	10.8%	2 298	4.5%	1 695	3.3%	41 964	81.5%	51 498	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 706	4.5%	2 546	3.1%	2 134	2.6%	74 329	89.9%	82 714	15.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 423	3.0%	2 777	2.4%	2 620	2.3%	104 940	92.2%	113 760	21.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 912	2.7%	2 810	2.6%	2 831	2.6%	100 883	92.2%	109 436	20.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 785	12.1%	694	4.7%	1 867	12.7%	10 391	70.5%	14 737	2.8%	-	-	-	-
Total By Income Source	31 309	5.8%	20 266	3.8%	17 870	3.3%	466 248	87.0%	535 693	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	31 309	5.8%	20 266	3.8%	17 870	3.3%	466 248	87.0%	535 693	100.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	31 309	5.8%	20 266	3.8%	17 870	3.3%	466 248	87.0%	535 693	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	9 766	18.3%	11 291	21.2%	32 201	60.5%	53 259	92.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	485	18.2%	572	21.4%	1 178	44.1%	435	16.3%	2 670	4.7%
Auditor-General	-	-	-	-	1 450	100.0%	-	-	1 450	2.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	485	.8%	10 338	18.0%	13 919	24.3%	32 636	56.9%	57 379	100.0%

Contact Details

Municipal Manager	Mr Molatseli	058 303 5732
Financial Manager	Mr Raymond Provis	058 303 5732

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NKETOANA (FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	243 341	78 167	32.1%	43 182	17.7%	121 349	49.9%	58 909	67.3%	(26.7%)
Property rates	23 320	4 627	19.8%	3 887	16.7%	8 515	36.5%	3 698	69.3%	5.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	40 500	9 546	23.6%	5 793	14.3%	15 339	37.9%	1 113	36.3%	420.5%
Service charges - water revenue	39 220	11 489	29.3%	12 238	31.2%	23 727	60.5%	1	36.8%	1 499 627.6%
Service charges - sanitation revenue	18 020	5 375	29.8%	5 618	31.2%	10 992	61.0%	-	27.6%	(100.0%)
Service charges - refuse revenue	18 958	5 282	27.9%	5 681	30.0%	10 963	57.8%	0	27.7%	5 917 816.7%
Service charges - other	-	1	-	-	-	1	-	92	-	(100.0%)
Rental of facilities and equipment	403	78	19.3%	133	33.0%	211	52.3%	83	42.6%	60.0%
Interest earned - external investments	425	164	38.6%	305	71.7%	469	110.3%	311	24.7%	(2.0%)
Interest earned - outstanding debtors	18 762	5 004	26.7%	5 320	28.4%	10 324	55.0%	4 603	447.5%	15.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	180	46	25.4%	42	23.4%	88	48.8%	20	2.5%	108.9%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	82 649	34 250	41.4%	331	.4%	34 581	41.8%	26 161	70.2%	(98.7%)
Other own revenue	904	2 287	252.9%	3 834	424.0%	6 120	676.9%	22 578	945.8%	(83.0%)
Gains on disposal of PPE	-	19	-	-	-	19	-	249	243.9%	(100.0%)
Operating Expenditure	280 835	69 465	24.7%	57 449	20.5%	126 914	45.2%	40 113	46.2%	43.2%
Employee related costs	60 352	16 828	27.9%	17 979	29.8%	34 806	57.7%	20 449	73.6%	(12.1%)
Remuneration of councillors	6 243	1 846	29.6%	1 830	29.3%	3 676	58.9%	-	-	(100.0%)
Debt impairment	33 020	9 016	27.3%	144	.4%	9 160	27.7%	30	1.5%	381.8%
Depreciation and asset impairment	70 995	-	-	-	-	-	-	-	-	-
Finance charges	2 800	209	7.5%	-	-	209	7.5%	-	17.6%	-
Bulk purchases	36 724	13 108	35.7%	9 109	24.8%	22 218	60.5%	1 987	27.0%	358.5%
Other Materials	10 832	2 448	22.6%	3 726	34.4%	6 175	57.0%	2 213	-	68.4%
Contracted services	10 091	542	5.4%	508	5.0%	1 050	10.4%	(19)	12.8%	(2 744.6%)
Transfers and grants	17 903	-	-	-	-	-	-	-	-	-
Other expenditure	31 876	25 466	79.9%	24 153	75.8%	49 619	155.7%	15 453	114.5%	56.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit)	(37 494)	8 702		(14 267)		(5 565)		18 796		
Transfers recognised - capital	61 022	6 161	10.1%	3 300	5.4%	9 461	15.5%	13 586	66.6%	(75.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 528	14 863		(10 967)		3 896		32 382		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	23 528	14 863		(10 967)		3 896		32 382		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 528	14 863		(10 967)		3 896		32 382		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 528	14 863		(10 967)		3 896		32 382		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	61 022	5 881	9.6%	8 227	13.5%	14 108	23.1%	9 225	33.5%	(10.8%)
National Government	58 372	5 011	8.6%	7 535	12.9%	12 546	21.5%	8 702	39.3%	(13.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 372	5 011	8.6%	7 535	12.9%	12 546	21.5%	8 702	39.3%	(13.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 650	870	32.8%	692	26.1%	1 562	58.9%	522	16.3%	32.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	61 022	5 881	9.6%	8 227	13.5%	14 108	23.1%	9 225	33.5%	(10.8%)
Governance and Administration	835	740	88.7%	16	2.0%	757	90.6%	49	145.2%	(66.1%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	835	739	88.6%	16	2.0%	756	90.5%	44	21.1%	(62.2%)
Corporate Services	-	1	-	-	-	1	-	5	-	(100.0%)
Community and Public Safety	10 295	264	2.6%	1 797	17.5%	2 061	20.0%	1 617	50.8%	11.1%
Community & Social Services	5 015	-	-	541	10.8%	541	10.8%	1 432	330.1%	(62.2%)
Sport And Recreation	5 280	264	5.0%	1 256	23.8%	1 520	28.8%	-	13.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	185	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 463	2 467	26.1%	3 864	40.8%	6 331	66.9%	5 138	130.5%	(24.8%)
Planning and Development	-	-	-	-	-	-	-	18	-	(100.0%)
Road Transport	9 463	2 467	26.1%	3 864	40.8%	6 331	66.9%	5 120	130.3%	(24.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	40 429	2 409	6.0%	2 550	6.3%	4 959	12.3%	2 422	9.7%	5.3%
Electricity	6 100	27	.4%	-	-	27	.4%	50	1.5%	(100.0%)
Water	25 378	1 738	6.8%	917	3.6%	2 655	10.5%	2 102	13.7%	(56.4%)
Waste Water Management	6 787	501	7.4%	1 185	17.5%	1 685	24.8%	270	4.4%	339.4%
Waste Management	2 164	144	6.6%	448	20.7%	592	27.4%	-	9.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	215 448	56 784	26.4%	57 855	26.9%	114 639	53.2%	49 349	46.7%	17.2%
Ratepayers and other	74 815	16 015	21.4%	14 808	19.8%	30 823	41.2%	9 632	19.3%	53.7%
Government - operating	82 650	34 250	41.4%	25 257	30.6%	59 507	72.0%	25 856	68.6%	(2.3%)
Government - capital	56 873	6 161	10.8%	17 546	30.9%	23 707	41.7%	13 586	76.0%	29.1%
Interest	1 109	357	32.2%	244	22.0%	602	54.3%	275	25.8%	(11.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(190 206)	(43 921)	23.1%	(48 235)	25.4%	(92 156)	48.5%	(37 393)	48.0%	29.0%
Suppliers and employees	(172 303)	(43 921)	25.5%	(48 235)	28.0%	(92 156)	53.5%	(37 393)	48.3%	29.0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(17 903)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	25 241	12 863	51.0%	9 620	38.1%	22 483	89.1%	11 955	41.8%	(19.5%)
Cash Flow from Investing Activities										
Receipts	132	(5 500)	(4 166.7%)	8 100	6 136.4%	2 600	1 969.7%	(10 000)	-	(181.0%)
Proceeds on disposal of PPE	132	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(5 500)	-	8 100	-	2 600	-	(10 000)	-	(181.0%)
Payments	(56 872)	(15 263)	26.8%	(8 417)	14.8%	(23 680)	41.6%	(9 225)	36.6%	(8.8%)
Capital assets	(56 872)	(15 263)	26.8%	(8 417)	14.8%	(23 680)	41.6%	(9 225)	36.6%	(8.8%)
Net Cash from/(used) Investing Activities	(56 740)	(20 763)	36.6%	(317)	.6%	(21 080)	37.2%	(19 225)	52.5%	(98.4%)
Cash Flow from Financing Activities										
Receipts	-	34	-	37	-	70	-	36	-	2.1%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	34	-	37	-	70	-	36	-	2.1%
Payments	(1 437)	(677)	47.1%	(695)	48.4%	(1 371)	95.4%	(337)	184.5%	106.4%
Repayment of borrowing	(1 437)	(677)	47.1%	(695)	48.4%	(1 371)	95.4%	(337)	184.5%	106.4%
Net Cash from/(used) Financing Activities	(1 437)	(643)	44.7%	(658)	45.8%	(1 301)	90.5%	(301)	165.2%	119.0%
Net Increase/(Decrease) in cash held	(32 936)	(8 543)	25.9%	8 646	(26.3%)	103	(.3%)	(7 570)	105.3%	(214.2%)
Cash/cash equivalents at the year begin:	-	8 656	-	113	-	8 656	-	(4 344)	-	(102.6%)
Cash/cash equivalents at the year end:	(32 936)	113	(.3%)	8 759	(26.6%)	8 759	(26.6%)	(11 914)	(318.9%)	(173.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 301	7.1%	3 464	7.5%	-	-	39 417	85.4%	46 182	80.2%
Bulk Water	30	4.7%	-	-	-	-	602	95.3%	632	1.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	149	29.6%	354	70.4%	-	-	-	-	503	.9%
Trade Creditors	403	9.2%	1 172	26.8%	322	7.4%	2 477	56.6%	4 374	7.6%
Auditor-General	-	-	-	-	459	25.9%	1 309	74.1%	1 767	3.1%
Other	1 681	41.0%	-	-	-	-	2 420	59.0%	4 102	7.1%
Total	5 564	9.7%	4 990	8.7%	780	1.4%	46 225	80.3%	57 559	100.0%

Contact Details

Municipal Manager	Mr L.I Mokgatlhe	058 863 2811 ext 223
Financial Manager	Mr B Sithole	058 863 2811

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MALUTI-A-PHOFUNG (FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	1 400 830	259 571	18.5%	299 925	21.4%	559 497	39.9%	220 101	33.4%	36.3%
Property rates	204 500	(91 761)	(44.9%)	30 065	14.7%	(61 696)	(30.2%)	39 578	41.1%	(24.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	400 000	187 871	47.0%	72 067	18.0%	259 938	65.0%	7 743	22.7%	830.7%
Service charges - water revenue	70 500	(134)	(.2%)	18 823	26.7%	18 689	26.5%	16 496	64.5%	14.1%
Service charges - sanitation revenue	33 000	1 812	5.5%	8 952	27.1%	10 763	32.6%	6 791	58.1%	31.8%
Service charges - refuse revenue	25 000	1 728	6.9%	6 189	24.8%	7 918	31.7%	5 851	57.7%	5.8%
Service charges - other	56 621	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 621	43	2.6%	445	27.5%	488	30.1%	465	47.5%	(4.1%)
Interest earned - external investments	2 000	118	5.9%	259	12.9%	377	18.8%	136	47.7%	90.4%
Interest earned - outstanding debtors	30 000	2 551	8.5%	3 879	12.9%	6 430	21.4%	6 749	48.5%	(42.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 500	(21)	(.6%)	278	7.9%	257	7.3%	375	17.0%	(25.8%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	491 688	156 943	31.9%	152 038	30.9%	308 981	62.8%	134 088	65.4%	13.4%
Other own revenue	82 399	422	.5%	5 687	6.9%	6 109	7.4%	1 829	.6%	210.9%
Gains on disposal of PPE	-	-	-	1 243	-	1 243	-	-	-	(100.0%)
Operating Expenditure	1 395 829	209 569	15.0%	209 791	15.0%	419 360	30.0%	237 806	27.4%	(11.8%)
Employee related costs	351 445	83 313	23.7%	85 709	24.4%	169 022	48.1%	72 520	46.2%	18.2%
Remuneration of councillors	22 100	5 349	24.2%	5 290	23.9%	10 639	48.1%	4 712	40.1%	12.3%
Debt impairment	15 000	-	-	4	-	4	-	-	1.5%	(100.0%)
Depreciation and asset impairment	150 000	-	-	-	-	-	-	-	-	-
Finance charges	6 000	2 984	49.7%	2 499	41.7%	5 483	91.4%	-	-	(100.0%)
Bulk purchases	368 474	43 860	11.9%	7 807	2.1%	51 667	14.0%	43 860	17.5%	(82.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	65 000	11 859	18.2%	21 376	32.9%	33 235	51.1%	36 882	67.2%	(42.0%)
Transfers and grants	88 500	14 042	15.9%	14 750	16.7%	28 792	32.5%	20 000	33.3%	(26.2%)
Other expenditure	329 310	48 162	14.6%	72 355	22.0%	120 517	36.6%	59 833	37.1%	20.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 001	50 002		90 134		140 137		(17 705)		
Transfers recognised - capital	253 309	58 781	23.2%	19 076	7.5%	77 857	30.7%	112 000	72.6%	(83.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	258 310	108 783		109 211		217 994		94 295		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	258 310	108 783		109 211		217 994		94 295		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	258 310	108 783		109 211		217 994		94 295		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	258 310	108 783		109 211		217 994		94 295		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	308 309	26 242	8.5%	67 409	21.9%	93 651	30.4%	87 238	36.1%	(22.7%)
National Government	223 309	24 822	11.1%	43 285	19.4%	68 107	30.5%	82 195	48.9%	(47.3%)
Provincial Government	30 000	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	253 309	24 822	9.8%	43 285	17.1%	68 107	26.9%	82 195	48.9%	(47.3%)
Borrowing	-	-	-	-	-	-	-	4 872	7.3%	(100.0%)
Internally generated funds	55 000	1 420	2.6%	24 124	43.9%	25 544	46.4%	170	15.1%	14 059.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	308 309	26 242	8.5%	67 409	21.9%	93 651	30.4%	87 238	36.1%	(22.7%)
Governance and Administration	25 000	374	1.5%	101	.4%	475	1.9%	5 043	-	(98.0%)
Executive & Council	25 000	374	1.5%	-	-	374	1.5%	5 043	-	(100.0%)
Budget & Treasury Office	-	-	-	53	-	53	-	-	-	(100.0%)
Corporate Services	-	-	-	48	-	48	-	-	-	(100.0%)
Community and Public Safety	35 799	3 162	8.8%	4 956	13.8%	8 118	22.7%	12 348	36.4%	(59.9%)
Community & Social Services	15 474	2 104	13.6%	2 968	19.2%	5 072	32.8%	10 053	88.7%	(70.5%)
Sport And Recreation	20 325	1 058	5.2%	1 988	9.8%	3 046	15.0%	2 295	8.7%	(13.4%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	74 575	5 652	7.6%	8 427	11.3%	14 078	18.9%	2 153	25.4%	291.4%
Planning and Development	34 500	387	1.1%	-	-	387	1.1%	-	-	-
Road Transport	40 075	5 265	13.1%	8 427	21.0%	13 692	34.2%	2 153	48.4%	291.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	167 163	16 130	9.6%	53 925	32.3%	70 055	41.9%	67 694	48.0%	(20.3%)
Electricity	35 790	-	-	23 334	65.2%	23 334	65.2%	15 238	60.9%	53.1%
Water	75 448	2 813	3.7%	10 675	14.1%	13 488	17.9%	26 998	43.3%	(60.5%)
Waste Water Management	55 925	13 317	23.8%	19 916	35.6%	33 233	59.4%	25 458	47.0%	(21.8%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	5 772	925	16.0%	-	-	925	16.0%	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	1 417 517	293 500	20.7%	270 564	19.1%	564 064	39.8%	390 686	55.2%	(30.7%)
Ratepayers and other	670 520	49 288	7.4%	96 923	14.5%	146 211	21.8%	137 229	40.5%	(29.4%)
Government - operating	491 688	180 178	36.6%	152 038	30.9%	332 216	67.6%	137 692	66.2%	10.4%
Government - capital	253 309	62 673	24.7%	19 076	7.5%	81 749	32.3%	108 396	73.7%	(82.4%)
Interest	2 000	1 361	68.1%	2 527	126.3%	3 888	194.4%	7 370	575.7%	(65.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 130 708)	(295 534)	26.1%	(224 842)	19.9%	(520 376)	46.0%	(277 067)	54.7%	(18.8%)
Suppliers and employees	(1 036 208)	(281 492)	27.2%	(206 592)	19.9%	(488 084)	47.1%	(257 067)	57.0%	(19.6%)
Finance charges	(6 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	(88 500)	(14 042)	15.9%	(18 250)	20.6%	(32 292)	36.5%	(20 000)	33.3%	(8.8%)
Net Cash from/(used) Operating Activities	286 809	(2 034)	(.7%)	45 722	15.9%	43 688	15.2%	113 619	56.5%	(59.8%)
Cash Flow from Investing Activities										
Receipts	1 466	24 000	1 636.9%	18 000	1 227.6%	42 000	2 864.5%	(27 000)	(120.8%)	(166.7%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	1 466	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	24 000	-	18 000	-	42 000	-	(27 000)	-	(166.7%)
Payments	(253 309)	(26 242)	10.4%	(58 828)	23.2%	(85 070)	33.6%	(87 238)	65.8%	(32.6%)
Capital assets	(253 309)	(26 242)	10.4%	(58 828)	23.2%	(85 070)	33.6%	(87 238)	65.8%	(32.6%)
Net Cash from/(used) Investing Activities	(251 843)	(2 242)	.9%	(40 828)	16.2%	(43 070)	17.1%	(114 238)	104.6%	(64.3%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(5 500)	(2 530)	46.0%	(2 499)	45.4%	(5 029)	91.4%	-	-	(100.0%)
Repayment of borrowing	(5 500)	(2 530)	46.0%	(2 499)	45.4%	(5 029)	91.4%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(5 500)	(2 530)	46.0%	(2 499)	45.4%	(5 029)	91.4%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	29 466	(6 806)	(23.1%)	2 395	8.1%	(4 411)	(15.0%)	(619)	(4.4%)	(486.9%)
Cash/cash equivalents at the year begin:	(13 586)	67 015	(493.3%)	60 210	(443.2%)	67 015	(493.3%)	(89 460)	(2 475.5%)	(167.3%)
Cash/cash equivalents at the year end:	15 881	60 210	379.1%	62 605	394.2%	62 605	394.2%	(90 079)	(51.0%)	(169.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 612	2.9%	6 521	2.5%	7 296	2.8%	241 110	91.8%	262 539	31.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 690	12.1%	11 576	8.9%	9 017	6.9%	93 577	72.1%	129 860	15.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 154	4.0%	5 239	3.4%	4 347	2.8%	136 943	89.7%	152 683	18.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 115	2.9%	2 519	2.3%	2 383	2.2%	100 085	92.6%	108 101	12.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 932	1.7%	1 770	1.6%	1 679	1.5%	106 091	95.2%	111 472	13.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	423	.6%	153	.2%	136	.2%	70 486	99.0%	71 199	8.5%	-	-	-	-
Total By Income Source	34 926	4.2%	27 778	3.3%	24 858	3.0%	748 293	89.5%	835 855	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 892	7.4%	4 456	6.7%	5 416	8.2%	51 463	77.7%	66 228	7.9%	-	-	-	-
Commercial	16 111	8.0%	10 720	5.3%	8 944	4.5%	164 935	82.2%	200 710	24.0%	-	-	-	-
Households	10 425	1.9%	10 060	1.9%	7 911	1.5%	508 955	94.7%	537 352	64.3%	-	-	-	-
Other	3 498	11.1%	2 541	8.1%	2 587	8.2%	22 940	72.7%	31 566	3.8%	-	-	-	-
Total By Customer Group	34 926	4.2%	27 778	3.3%	24 858	3.0%	748 293	89.5%	835 855	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	35 884	6.0%	-	-	41 819	7.0%	520 066	87.0%	597 768	98.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 804	100.0%	-	-	-	-	-	-	2 804	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 981	100.0%	-	-	-	-	-	-	2 981	.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	2 001	100.0%	-	-	-	-	-	-	2 001	.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	43 670	7.2%	-	-	41 819	6.9%	520 066	85.9%	605 554	100.0%

Contact Details

Municipal Manager	Mr TC Taetsane	058 718 3767
Financial Manager	Mr Moratwe Mofokeng	058 718 3708

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: PHUMELELA (FS195)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	109 886	38 354	34.9%	32 315	29.4%	70 669	64.3%	25 526	56.8%	26.6%
Property rates	7 886	8 310	105.4%	1 470	18.6%	9 780	124.0%	536	138.5%	174.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	13 785	640	4.6%	1 780	12.9%	2 419	17.6%	1 318	26.1%	35.1%
Service charges - water revenue	6 533	705	10.8%	2 313	35.4%	3 018	46.2%	941	8.3%	145.7%
Service charges - sanitation revenue	7 145	649	9.1%	2 293	32.1%	2 942	41.2%	1 172	30.3%	95.6%
Service charges - refuse revenue	5 814	643	11.1%	2 220	38.2%	2 862	49.2%	1 143	27.8%	94.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 393	(195)	(14.0%)	437	31.4%	242	17.4%	388	10.9%	12.6%
Interest earned - external investments	543	(12)	(2.3%)	41	7.5%	28	5.2%	125	18.0%	(67.2%)
Interest earned - outstanding debtors	574	845	147.2%	2 673	465.7%	3 518	612.9%	985	28.9%	171.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	67	5	7.5%	11	16.5%	16	23.9%	12	8.6%	(11.7%)
Licences and permits	23	2	7.8%	2	9.5%	4	17.3%	6	28.6%	(65.8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	63 099	26 240	41.6%	18 909	30.0%	45 149	71.6%	18 787	71.5%	.6%
Other own revenue	3 024	524	17.3%	167	5.5%	691	22.8%	113	3.9%	47.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	106 913	22 220	20.8%	34 851	32.6%	57 071	53.4%	18 855	40.6%	84.8%
Employee related costs	51 529	11 541	22.4%	11 934	23.2%	23 474	45.6%	8 689	47.2%	37.3%
Remuneration of councillors	5 190	1 131	21.8%	1 131	21.8%	2 263	43.6%	756	45.8%	49.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	15 619	2 521	16.1%	6 390	40.9%	8 911	57.0%	2 882	58.0%	121.7%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	4 200	1 120	26.7%	686	16.3%	1 806	43.0%	510	84.2%	34.5%
Transfers and grants	-	1 391	-	3 797	-	5 188	-	118	-	3 127.4%
Other expenditure	30 375	4 516	14.9%	10 913	35.9%	15 429	50.8%	5 900	36.6%	85.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 973	16 133		(2 536)		13 598		6 671		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 973	16 133		(2 536)		13 598		6 671		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 973	16 133		(2 536)		13 598		6 671		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 973	16 133		(2 536)		13 598		6 671		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 973	16 133		(2 536)		13 598		6 671		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	-	5 941	-	9 943	-	15 884	-	10 923	35.3%	(9.0%)
National Government	-	5 941	-	9 943	-	15 884	-	10 578	30.1%	(6.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	5 941	-	9 943	-	15 884	-	10 578	35.7%	(6.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	335	22.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	9	-	(100.0%)
Capital Expenditure Standard Classification	-	5 941	-	9 943	-	15 884	-	10 923	35.3%	(9.0%)
Governance and Administration	-	-	-	-	-	-	-	56	3.9%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	35	2.8%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	21	-	(100.0%)
Community and Public Safety	-	-	-	396	-	396	-	839	35.9%	(52.8%)
Community & Social Services	-	-	-	-	-	-	-	9	-	(100.0%)
Sport And Recreation	-	-	-	396	-	396	-	774	34.3%	(48.8%)
Public Safety	-	-	-	-	-	-	-	56	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	1 979	-	5 210	-	7 188	-	1 567	37.1%	232.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	1 979	-	5 210	-	7 188	-	1 567	34.8%	232.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	3 962	-	4 337	-	8 299	-	8 462	37.0%	(48.7%)
Electricity	-	-	-	-	-	-	-	255	-	(100.0%)
Water	-	3 962	-	4 337	-	8 299	-	5 748	27.4%	(24.5%)
Waste Water Management	-	-	-	-	-	-	-	2 460	85.3%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	170 236	43 065	25.3%	48 697	28.6%	91 761	53.9%	46 781	62.0%	4.1%
Ratepayers and other	39 014	6 079	15.6%	8 066	20.7%	14 145	36.3%	7 137	39.8%	13.0%
Government - operating	63 099	26 220	41.6%	18 909	30.0%	45 129	71.5%	18 787	73.0%	.6%
Government - capital	67 006	10 766	16.1%	21 721	32.4%	32 487	48.5%	20 856	67.5%	4.1%
Interest	1 117	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	107 121	(36 770)	(34.3%)	(28 583)	(26.7%)	(65 353)	(61.0%)	(28 554)	(50.4%)	.1%
Suppliers and employees	72 262	(36 610)	(50.7%)	(28 437)	(39.4%)	(65 047)	(90.0%)	(28 541)	(74.6%)	(.4%)
Finance charges	208	(160)	(76.9%)	(147)	(70.5%)	(307)	(147.5%)	(13)	(58.4%)	1 035.1%
Transfers and grants	34 651	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	277 358	6 295	2.3%	20 113	7.3%	26 408	9.5%	18 227	16.4%	10.4%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	70 746	(5 941)	(8.4%)	(9 948)	(14.1%)	(15 890)	(22.5%)	(10 902)	(52.4%)	(8.7%)
Capital assets	70 746	(5 941)	(8.4%)	(9 948)	(14.1%)	(15 890)	(22.5%)	(10 902)	(52.4%)	(8.7%)
Net Cash from/(used) Investing Activities	70 746	(5 941)	(8.4%)	(9 948)	(14.1%)	(15 890)	(22.5%)	(10 902)	(52.4%)	(8.7%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	(19)	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	(19)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	(19)	-	(100.0%)
Net Increase/(Decrease) in cash held	348 104	353	.1%	10 165	2.9%	10 518	3.0%	7 306	5.8%	39.1%
Cash/cash equivalents at the year begin:	(7 631)	(4 264)	55.9%	(3 911)	51.3%	(4 264)	55.9%	11 111	49.6%	(135.2%)
Cash/cash equivalents at the year end:	340 473	(3 911)	(1.1%)	6 254	1.8%	6 254	1.8%	18 417	6.2%	(66.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(198)	(.8%)	681	2.7%	667	2.6%	24 290	95.5%	25 439	20.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(136)	(3.8%)	255	7.1%	95	2.7%	3 357	94.0%	3 570	2.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(545)	(3.3%)	402	2.4%	350	2.1%	16 261	98.7%	16 468	13.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(37)	(.1%)	704	2.4%	620	2.1%	27 619	95.5%	28 906	22.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(62)	(.2%)	696	2.3%	614	2.0%	28 818	95.9%	30 066	23.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	21	.7%	27	.9%	38	1.3%	2 961	97.2%	3 047	2.4%	-	-	-	-
Interest on Arrear Debtor Accounts	4 166	21.5%	-	-	-	-	15 188	78.5%	19 354	15.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(347)	(146.5%)	16	6.7%	7	2.9%	561	236.9%	237	.2%	-	-	-	-
Total By Income Source	2 861	2.3%	2 781	2.2%	2 390	1.9%	119 055	93.7%	127 087	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	104	4.5%	161	7.0%	109	4.7%	1 933	83.8%	2 307	1.8%	-	-	-	-
Commercial	(193)	(4.3%)	347	7.8%	169	3.8%	4 155	92.8%	4 478	3.5%	-	-	-	-
Households	2 981	2.5%	2 269	1.9%	2 117	1.8%	109 780	93.7%	117 146	92.2%	-	-	-	-
Other	(31)	(1.0%)	4	.1%	(4)	(.1%)	3 187	101.0%	3 156	2.5%	-	-	-	-
Total By Customer Group	2 861	2.3%	2 781	2.2%	2 390	1.9%	119 055	93.7%	127 087	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	290	1.1%	1 360	5.4%	1 396	5.5%	22 158	87.9%	25 204	36.5%
Bulk Water	-	-	-	-	-	-	38 481	100.0%	38 481	55.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	187	7.5%	475	19.0%	191	7.6%	1 652	66.0%	2 505	3.6%
Auditor-General	-	-	213	7.5%	1 614	56.7%	1 021	35.9%	2 847	4.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	476	.7%	2 048	3.0%	3 201	4.6%	63 312	91.7%	69 037	100.0%

Contact Details

Municipal Manager	Mr BW Kannemeyer	058 913 8300
Financial Manager	Mr S Nyapudi	058 913 8300

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	218 108	59 215	27.1%	52 569	24.1%	111 784	51.3%	37 749	36.3%	39.3%
Property rates	16 086	13 067	81.2%	(4)	-	13 063	81.2%	(10)	61.8%	(63.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	34 977	8 305	23.7%	1 415	4.0%	9 720	27.8%	5 101	37.3%	(72.3%)
Service charges - water revenue	36 320	24 467	67.4%	17 518	48.2%	41 985	115.6%	9 021	43.2%	94.2%
Service charges - sanitation revenue	22 689	4 914	21.7%	1 476	6.5%	6 390	28.2%	4 626	43.2%	(68.1%)
Service charges - refuse revenue	12 704	2 783	21.9%	856	6.7%	3 638	28.6%	2 628	43.7%	(67.4%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 113	335	30.1%	89	8.0%	424	38.1%	221	50.1%	(59.8%)
Interest earned - external investments	200	114	57.1%	137	68.5%	251	125.6%	62	66.8%	120.6%
Interest earned - outstanding debtors	20 000	5 079	25.4%	1 666	8.3%	6 745	33.7%	4 476	52.8%	(62.8%)
Dividends received	20	-	-	1	4.1%	1	4.1%	1	3.1%	32.1%
Fines	150	16	10.9%	-	-	16	10.9%	48	99.1%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	0	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	73 420	-	-	29 289	39.9%	29 289	39.9%	11 391	22.2%	157.1%
Other own revenue	429	137	31.8%	126	29.4%	263	61.3%	184	50.6%	(31.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	212 836	38 786	18.2%	42 113	19.8%	80 900	38.0%	32 915	28.8%	27.9%
Employee related costs	71 968	16 530	23.0%	16 180	22.5%	32 711	45.5%	16 419	47.1%	(1.5%)
Remuneration of councillors	5 715	1 079	18.9%	1 024	17.9%	2 103	36.8%	944	45.3%	8.4%
Debt impairment	20 090	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 991	-	-	-	-	-	-	-	-	-
Finance charges	512	-	-	57	11.1%	57	11.1%	-	-	(100.0%)
Bulk purchases	33 647	11 551	34.3%	4 568	13.6%	16 119	47.9%	6 336	46.7%	(27.9%)
Other Materials	8 400	1 383	16.5%	679	8.1%	2 061	24.5%	1 661	21.7%	(59.1%)
Contracted services	-	1 786	-	4 732	-	6 518	-	3 105	-	52.4%
Transfers and grants	-	468	-	10 098	-	10 565	-	138	-	7 201.3%
Other expenditure	60 513	5 990	9.9%	4 776	7.9%	10 766	17.8%	4 310	11.0%	10.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 272	20 429		10 456		30 885		4 834		
Transfers recognised - capital	-	-	-	7 996	-	7 996	-	2 346	27.7%	240.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	3 506	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 777	20 429		18 451		38 881		7 180		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 777	20 429		18 451		38 881		7 180		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 777	20 429		18 451		38 881		7 180		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 777	20 429		18 451		38 881		7 180		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	74 435	3 733	5.0%	4 249	5.7%	7 981	10.7%	10 621	72.0%	(60.0%)
National Government	64 998	3 660	5.6%	4 100	6.3%	7 760	11.9%	8 593	78.8%	(52.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 998	3 660	5.6%	4 100	6.3%	7 760	11.9%	8 593	65.1%	(52.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 437	73	.8%	149	1.6%	221	2.3%	2 028	216.2%	(92.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	74 435	3 733	5.0%	4 249	5.7%	7 981	10.7%	10 621	72.0%	(60.0%)
Governance and Administration	2 823	20	.7%	6	.2%	25	.9%	434	60.7%	(98.7%)
Executive & Council	623	-	-	6	.9%	6	.9%	431	238.1%	(98.7%)
Budget & Treasury Office	200	20	9.9%	-	-	20	9.9%	1	-	(100.0%)
Corporate Services	2 000	-	-	-	-	-	-	2	.4%	(100.0%)
Community and Public Safety	8 817	1 095	12.4%	702	8.0%	1 797	20.4%	-	40.6%	(100.0%)
Community & Social Services	8 307	-	-	702	8.5%	702	8.5%	-	-	(100.0%)
Sport And Recreation	-	1 095	-	-	-	1 095	-	-	-	-
Public Safety	510	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 595	1 008	2.9%	3 278	9.5%	4 286	12.4%	1 376	64.1%	138.2%
Planning and Development	364	-	-	-	-	-	-	-	-	-
Road Transport	34 231	1 008	2.9%	3 278	9.6%	4 286	12.5%	1 376	-	138.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	28 200	1 610	5.7%	263	.9%	1 873	6.6%	8 810	74.1%	(97.0%)
Electricity	11 000	1 458	13.3%	-	-	1 458	13.3%	455	32.9%	(100.0%)
Water	14 400	19	.1%	263	1.8%	282	2.0%	1 593	398.9%	(83.5%)
Waste Water Management	800	133	16.6%	-	-	133	16.6%	6 762	76.0%	(100.0%)
Waste Management	2 000	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	229	59 552	26 040.0%	40 057	17 515.4%	99 609	43 555.3%	55 703	47.4%	(28.1%)
Ratepayers and other	104	22 269	21 321.4%	13 992	13 396.3%	36 261	34 717.7%	13 541	26.6%	3.3%
Government - operating	72	29 819	41 646.6%	25 122	35 086.0%	54 941	76 732.7%	21 557	67.6%	16.5%
Government - capital	34	7 350	21 803.0%	801	2 376.1%	8 151	24 179.1%	20 543	101.4%	(96.1%)
Interest	19	114	603.5%	142	749.4%	256	1 352.9%	62	.6%	128.4%
Dividends	0	-	-	1	4 055.0%	1	4 055.0%	1	3.1%	32.1%
Payments	(193)	(51 204)	26 565.3%	(31 961)	16 581.9%	(83 164)	43 147.2%	(36 216)	47.1%	(11.7%)
Suppliers and employees	(192)	(51 204)	26 636.0%	(31 904)	16 596.3%	(83 107)	43 232.3%	(36 216)	47.3%	(11.9%)
Finance charges	(1)	-	-	(57)	11 188.9%	(57)	11 188.9%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36	8 349	23 223.5%	8 096	22 520.2%	16 445	45 743.7%	19 487	48.1%	(58.5%)
Cash Flow from Investing Activities										
Receipts	-	(4 664)	-	7 573	-	2 909	-	(6 941)	-	(209.1%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(10 561)	-	7 573	-	(2 988)	-	(6 941)	-	(209.1%)
Decrease (increase) in non-current investments	-	5 897	-	-	-	5 897	-	-	-	-
Payments	(37)	(3 733)	10 030.3%	(5 994)	16 105.2%	(9 726)	26 135.5%	(13 601)	72.9%	(55.9%)
Capital assets	(37)	(3 733)	10 030.3%	(5 994)	16 105.2%	(9 726)	26 135.5%	(13 601)	72.9%	(55.9%)
Net Cash from/(used) Investing Activities	(37)	(8 397)	22 563.7%	1 579	(4 243.7%)	(6 818)	18 320.0%	(20 542)	96.1%	(107.7%)
Cash Flow from Financing Activities										
Receipts	-	-	-	40	-	40	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	40	-	40	-	-	-	(100.0%)
Payments	(1)	-	-	(24)	1 783.8%	(24)	1 783.8%	-	-	(100.0%)
Repayment of borrowing	(1)	-	-	(24)	1 783.8%	(24)	1 783.8%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(1)	-	-	16	(1 225.7%)	16	(1 225.7%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(3)	(48)	1 849.8%	9 692	(371 616.6%)	9 644	(369 766.7%)	(1 055)	.4%	(1 018.7%)
Cash/cash equivalents at the year begin:	0	609	315 473.1%	561	290 476.2%	609	315 473.1%	1 200	40.6%	(53.3%)
Cash/cash equivalents at the year end:	(2)	561	(23 214.0%)	10 252	(424 529.2%)	10 252	(424 529.2%)	145	.5%	6 948.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 642	2.9%	2 668	2.9%	2 514	2.7%	84 699	91.5%	92 524	32.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 339	7.2%	1 306	7.1%	575	3.1%	15 278	82.6%	18 498	6.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	797	3.3%	731	3.0%	750	3.1%	22 197	90.7%	24 476	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 109	2.5%	2 053	2.4%	2 036	2.4%	79 492	92.8%	85 689	30.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 147	2.6%	1 115	2.5%	1 086	2.4%	41 536	92.5%	44 885	15.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	.7%	1	.7%	1	.7%	112	98.0%	114	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	148	1.0%	132	.9%	150	1.0%	14 989	97.2%	15 418	5.5%	-	-	-	-
Total By Income Source	8 183	2.9%	8 006	2.8%	7 112	2.5%	258 304	91.7%	281 604	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	320	5.4%	614	10.3%	93	1.6%	4 925	82.8%	5 951	2.1%	-	-	-	-
Commercial	353	4.7%	273	3.6%	221	2.9%	6 734	88.8%	7 581	2.7%	-	-	-	-
Households	7 509	2.8%	7 119	2.7%	6 798	2.5%	246 631	92.0%	268 058	95.2%	-	-	-	-
Other	0	1.6%	0	1.6%	0	1.6%	14	95.2%	14	-	-	-	-	-
Total By Customer Group	8 183	2.9%	8 006	2.8%	7 112	2.5%	258 304	91.7%	281 604	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	5 677	17.4%	-	-	26 927	82.6%	32 603	83.1%
Bulk Water	43	20.3%	-	-	49	23.1%	121	56.7%	213	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	723	100.0%	-	-	723	1.8%
Trade Creditors	124	3.4%	(870)	(24.0%)	534	14.7%	3 835	105.9%	3 623	9.2%
Auditor-General	-	-	1 135	54.6%	-	-	943	45.4%	2 078	5.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	167	.4%	5 942	15.1%	1 305	3.3%	31 825	81.1%	39 239	100.0%

Contact Details

Municipal Manager	Mr SM Selepe	051 924 0654
Financial Manager	Mr KD Matsie	051 924 0654

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: THABO MOFUTSANYANA (DC19)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	95 026	39 707	41.8%	33 046	34.8%	72 754	76.6%	26 898	73.7%	22.9%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 970	661	33.6%	611	31.0%	1 272	64.6%	664	93.5%	(8.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	92 297	38 998	42.3%	32 373	35.1%	71 371	77.3%	26 221	74.1%	23.5%
Other own revenue	759	48	6.3%	62	8.1%	110	14.4%	13	3.8%	391.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	87 971	24 408	27.7%	26 776	30.4%	51 184	58.2%	22 895	44.4%	17.0%
Employee related costs	45 688	11 371	24.9%	12 758	27.9%	24 129	52.8%	10 618	48.3%	20.1%
Remuneration of councillors	7 904	2 135	27.0%	2 393	30.3%	4 528	57.3%	2 082	50.4%	14.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 452	-	-	-	-	-	-	-	-	-
Finance charges	70	12	16.7%	21	30.3%	33	47.0%	7	28.2%	196.9%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	730	404	55.3%	288	39.5%	692	94.8%	248	78.5%	16.2%
Contracted services	1 700	1 221	71.8%	200	11.8%	1 420	83.6%	148	28.3%	35.2%
Transfers and grants	-	2 243	-	3 207	-	5 450	-	5 002	43.6%	(35.9%)
Other expenditure	30 428	7 023	23.1%	7 909	26.0%	14 932	49.1%	4 789	38.9%	65.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 055	15 299		6 270		21 570		4 003		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	(7 055)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(0)	15 299		6 270		21 570		4 003		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(0)	15 299		6 270		21 570		4 003		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(0)	15 299		6 270		21 570		4 003		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(0)	15 299		6 270		21 570		4 003		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	7 055	596	8.4%	748	10.6%	1 344	19.0%	41	7.9%	1 713.2%
National Government	-	1	-	748	-	750	-	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	1	-	748	-	750	-	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	41	7.9%	(100.0%)
Public contributions and donations	7 055	594	8.4%	-	-	594	8.4%	-	-	-
Capital Expenditure Standard Classification	7 055	596	8.4%	748	10.6%	1 344	19.0%	41	7.9%	1 713.2%
Governance and Administration	1 610	282	17.5%	157	9.8%	439	27.3%	33	15.5%	370.4%
Executive & Council	440	71	16.2%	-	-	71	16.2%	-	-	-
Budget & Treasury Office	170	139	81.8%	-	-	139	81.8%	-	-	-
Corporate Services	1 000	72	7.2%	157	15.7%	229	22.9%	33	15.5%	370.4%
Community and Public Safety	5 300	314	5.9%	591	11.1%	905	17.1%	8	.3%	7 473.3%
Community & Social Services	5 300	314	5.9%	591	11.1%	905	17.1%	8	.3%	7 473.3%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	145	-	-	-	-	-	-	-	-	-
Planning and Development	115	-	-	-	-	-	-	-	-	-
Road Transport	30	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	95 026	39 736	41.8%	39 755	41.8%	79 491	83.7%	26 917	74.8%	47.7%
Ratepayers and other	759	77	10.2%	6 770	891.9%	6 848	902.1%	32	110.7%	20 887.8%
Government - operating	92 297	38 998	42.3%	32 373	35.1%	71 371	77.3%	26 221	74.1%	23.5%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	1 970	661	33.6%	611	31.0%	1 272	64.6%	664	93.5%	(8.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(85 830)	(26 157)	30.5%	(35 502)	41.4%	(61 659)	71.8%	(24 268)	47.0%	46.3%
Suppliers and employees	(85 760)	(23 902)	27.9%	(32 273)	37.6%	(56 175)	65.5%	(18 554)	46.5%	73.9%
Finance charges	(70)	(12)	16.7%	(21)	30.3%	(33)	47.0%	(11)	42.7%	85.4%
Transfers and grants	-	(2 243)	-	(3 207)	-	(5 450)	-	(5 702)	48.6%	(43.8%)
Net Cash from/(used) Operating Activities	9 197	13 579	147.7%	4 253	46.2%	17 833	193.9%	2 650	(74.7%)	60.5%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(7 055)	-	-	-	-	-	-	-	-	-
Capital assets	(7 055)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(7 055)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 142	13 579	634.1%	4 253	198.6%	17 833	832.7%	2 650	(74.7%)	60.5%
Cash/cash equivalents at the year begin:	43 314	-	-	13 579	31.4%	-	-	12 123	-	12.0%
Cash/cash equivalents at the year end:	45 456	13 579	29.9%	17 833	39.2%	17 833	39.2%	14 773	62.8%	20.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	52 552	100.0%	52 552	100.0%	-	-	(51 502)	(98.0%)
Total By Income Source	-	-	-	-	-	-	52 552	100.0%	52 552	100.0%	-	-	(51 502)	(98.0%)
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	52 552	100.0%	52 552	100.0%	-	-	(51 502)	(98.0%)
Total By Customer Group	-	-	-	-	-	-	52 552	100.0%	52 552	100.0%	-	-	(51 502)	(98.0%)

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	788	100.0%	-	-	-	-	-	-	788	4.7%
VAT (output less input)	78	100.0%	-	-	-	-	-	-	78	.5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	777	82.8%	39	4.1%	-	-	123	13.1%	939	5.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	70	.5%	-	-	-	-	15 049	99.5%	15 119	89.3%
Total	1 714	10.1%	39	.2%	-	-	15 172	89.6%	16 924	100.0%

Contact Details

Municipal Manager	Mr B Molotsi	058 718 1036
Financial Manager	Mr HL Lebusa	058 718 1036

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	447 570	178 487	39.9%	73 893	16.5%	252 381	56.4%	92 893	43.0%	(20.5%)
Property rates	51 193	14 850	29.0%	7 204	14.1%	22 053	43.1%	10 316	44.4%	(30.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	250 253	63 199	25.3%	38 684	15.5%	101 883	40.7%	52 153	47.3%	(25.8%)
Service charges - water revenue	87 317	19 017	21.8%	15 845	18.1%	34 862	39.9%	16 223	35.8%	(2.3%)
Service charges - sanitation revenue	24 481	6 388	26.1%	4 305	17.6%	10 694	43.7%	5 829	50.4%	(26.1%)
Service charges - refuse revenue	16 878	4 263	25.3%	2 857	16.9%	7 119	42.2%	3 321	50.7%	(14.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 301	551	16.7%	1 625	49.2%	2 176	65.9%	635	37.2%	156.0%
Interest earned - external investments	530	-	-	-	-	-	-	(113)	-	(100.0%)
Interest earned - outstanding debtors	4 000	1 526	38.2%	1 048	26.2%	2 574	64.4%	1 186	45.9%	(11.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	907	203	22.3%	118	13.1%	321	35.4%	202	52.5%	(41.5%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	705	66 220	9 392.9%	-	-	66 220	9 392.9%	667	38.0%	(100.0%)
Other own revenue	8 005	2 271	28.4%	2 207	27.6%	4 478	55.9%	2 473	60.2%	(10.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	573 456	110 124	19.2%	75 515	13.2%	185 639	32.4%	168 322	41.6%	(55.1%)
Employee related costs	187 363	40 520	21.6%	28 283	15.1%	68 804	36.7%	41 022	45.3%	(31.1%)
Remuneration of councillors	17 412	4 089	23.5%	2 705	15.5%	6 794	39.0%	3 857	46.9%	(29.9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24 000	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	(1 354)	-	(100.0%)
Bulk purchases	191 137	46 337	24.2%	25 093	13.1%	71 431	37.4%	97 244	63.9%	(74.2%)
Other Materials	47 688	5 868	12.3%	6 484	13.6%	12 352	25.9%	9 262	-	(30.0%)
Contracted services	11 540	2 244	19.4%	2 895	25.1%	5 138	44.5%	2 738	40.5%	5.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	94 317	11 065	11.7%	10 055	10.7%	21 120	22.4%	15 553	18.8%	(35.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(125 886)	68 364		(1 622)		66 742		(75 429)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(125 886)	68 364		(1 622)		66 742		(75 429)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(125 886)	68 364		(1 622)		66 742		(75 429)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(125 886)	68 364		(1 622)		66 742		(75 429)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(125 886)	68 364		(1 622)		66 742		(75 429)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	-	7 114	-	1 877	-	8 991	-	4 571	4.8%	(58.9%)
National Government	-	7 062	-	1 702	-	8 764	-	4 550	4.8%	(62.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	7 062	-	1 702	-	8 764	-	4 550	4.8%	(62.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	52	-	175	-	227	-	21	-	714.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	9 104	-	6 354	-	15 457	-	4 571	6.3%	39.0%
Governance and Administration	-	343	-	425	-	768	-	-	-	(100.0%)
Executive & Council	-	12	-	3	-	15	-	-	-	(100.0%)
Budget & Treasury Office	-	42	-	2	-	44	-	-	-	(100.0%)
Corporate Services	-	289	-	420	-	709	-	-	-	(100.0%)
Community and Public Safety	-	435	-	148	-	584	-	154	3.8%	(4.1%)
Community & Social Services	-	25	-	27	-	52	-	-	-	(100.0%)
Sport And Recreation	-	390	-	110	-	500	-	154	3.7%	(28.7%)
Public Safety	-	21	-	11	-	32	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	6 960	-	1 519	-	8 479	-	1 340	3.9%	13.4%
Planning and Development	-	12	-	1	-	13	-	-	-	(100.0%)
Road Transport	-	6 948	-	1 518	-	8 466	-	1 340	4.1%	13.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	1 365	-	4 262	-	5 627	-	3 077	8.2%	38.5%
Electricity	-	533	-	403	-	936	-	2 744	8.5%	(85.3%)
Water	-	409	-	1 035	-	1 444	-	332	6.9%	211.2%
Waste Water Management	-	350	-	2 774	-	3 124	-	-	-	(100.0%)
Waste Management	-	73	-	50	-	123	-	-	5.3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	625 413	179 892	28.8%	182 615	29.2%	362 507	58.0%	182 186	61.5%	.2%
Ratepayers and other	356 234	108 859	30.6%	116 508	32.7%	225 367	63.3%	86 791	55.4%	34.2%
Government - operating	171 728	70 732	41.2%	55 079	32.1%	125 811	73.3%	66 908	81.9%	(17.7%)
Government - capital	91 938	-	-	10 660	11.6%	10 660	11.6%	28 174	47.4%	(62.2%)
Interest	5 513	300	5.4%	368	6.7%	668	12.1%	313	27.0%	17.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(528 819)	(168 053)	31.8%	(136 843)	25.9%	(304 896)	57.7%	(146 123)	50.3%	(6.4%)
Suppliers and employees	(528 819)	(168 053)	31.8%	(136 843)	25.9%	(304 896)	57.7%	(146 123)	50.7%	(6.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	96 594	11 839	12.3%	45 772	47.4%	57 611	59.6%	36 063	1 029.8%	26.9%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(101 399)	(9 107)	9.0%	(6 071)	6.0%	(15 178)	15.0%	(16 902)	-	(64.1%)
Capital assets	(101 399)	(9 107)	9.0%	(6 071)	6.0%	(15 178)	15.0%	(16 902)	-	(64.1%)
Net Cash from/(used) Investing Activities	(101 399)	(9 107)	9.0%	(6 071)	6.0%	(15 178)	15.0%	(16 902)	-	(64.1%)
Cash Flow from Financing Activities										
Receipts	-	31 000	-	2 000	-	33 000	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	31 000	-	2 000	-	33 000	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	(35 000)	-	(30 000)	-	(65 000)	-	(13 000)	705.7%	130.8%
Repayment of borrowing	-	(35 000)	-	(30 000)	-	(65 000)	-	(13 000)	705.7%	130.8%
Net Cash from/(used) Financing Activities	-	(4 000)	-	(28 000)	-	(32 000)	-	(13 000)	628.7%	115.4%
Net Increase/(Decrease) in cash held	(4 805)	(1 268)	26.4%	11 701	(243.5%)	10 433	(217.1%)	6 161	639.7%	89.9%
Cash/cash equivalents at the year begin:	-	6 677	-	5 408	-	6 677	-	13 424	-	(59.7%)
Cash/cash equivalents at the year end:	(4 805)	5 408	(112.6%)	17 110	(356.1%)	17 110	(356.1%)	19 585	674.4%	(12.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	13 856	100.0%	-	-	-	-	-	-	13 856	20.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	800	100.0%	-	-	-	-	-	-	800	1.2%
Trade Creditors	688	10.5%	4 992	76.0%	539	8.2%	346	5.3%	6 566	9.6%
Auditor-General	1 629	36.2%	1 717	38.1%	1 160	25.7%	-	-	4 507	6.6%
Other	5 106	12.0%	247	.6%	519	1.2%	36 568	86.2%	42 440	62.3%
Total	22 080	32.4%	6 956	10.2%	2 218	3.3%	36 915	54.2%	68 168	100.0%

Contact Details

Municipal Manager	MS Mqwathi	056 216 9100
Financial Manager	Mr M Mokoena	056 216 9140

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	483 685	144 122	29.8%	67 059	13.9%	211 182	43.7%	129 093	59.6%	(48.1%)
Property rates	51 297	15 872	30.9%	(812)	(1.6%)	15 061	29.4%	8 748	41.6%	(109.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	145 557	38 448	26.4%	13 487	9.3%	51 935	35.7%	36 953	54.2%	(63.5%)
Service charges - water revenue	40 111	(5 601)	(14.0%)	42 971	107.1%	37 370	93.2%	11 253	76.5%	281.9%
Service charges - sanitation revenue	37 057	8 581	23.2%	2 882	7.8%	11 463	30.9%	7 941	48.2%	(63.7%)
Service charges - refuse revenue	35 148	8 084	23.0%	2 696	7.7%	10 780	30.7%	7 219	51.6%	(62.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 420	1 770	124.7%	(96)	(6.7%)	1 675	117.9%	75	7.6%	(227.8%)
Interest earned - external investments	2 757	230	8.4%	12	.4%	243	8.8%	499	191.8%	(97.5%)
Interest earned - outstanding debtors	2 500	9 612	384.5%	5 430	217.2%	15 041	601.6%	7 173	131.2%	(24.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 000	228	22.8%	(20)	(2.0%)	208	20.8%	155	15.8%	(112.7%)
Licences and permits	1	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	163 765	66 357	40.5%	300	.2%	66 657	40.7%	48 687	67.4%	(99.4%)
Other own revenue	3 074	541	17.6%	208	6.8%	749	24.4%	389	100.8%	(46.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	587 461	120 461	20.5%	69 728	11.9%	190 188	32.4%	132 410	48.2%	(47.3%)
Employee related costs	138 928	44 853	32.3%	44 347	31.9%	89 200	64.2%	44 462	64.4%	(.3%)
Remuneration of councillors	10 442	2 529	24.2%	2 529	24.2%	5 058	48.4%	2 287	46.7%	10.6%
Debt impairment	40 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	95 000	-	-	-	-	-	-	-	-	-
Finance charges	3 000	1 700	56.7%	(823)	(27.4%)	877	29.2%	800	82.7%	(202.9%)
Bulk purchases	163 401	39 281	24.0%	7 539	4.6%	46 820	28.7%	55 534	52.7%	(86.4%)
Other Materials	10 100	5 173	51.2%	1 858	18.4%	7 031	69.6%	8 604	-	(78.4%)
Contracted services	15 300	492	3.2%	448	2.9%	939	6.1%	1 043	13.1%	(57.1%)
Transfers and grants	38 526	-	-	-	-	-	-	-	-	-
Other expenditure	72 764	26 433	36.3%	13 829	19.0%	40 262	55.3%	19 680	57.7%	(29.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(103 776)	23 661		(2 668)		20 993		(3 317)		
Transfers recognised - capital	44 881	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(58 895)	23 661		(2 668)		20 993		(3 317)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(58 895)	23 661		(2 668)		20 993		(3 317)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(58 895)	23 661		(2 668)		20 993		(3 317)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(58 895)	23 661		(2 668)		20 993		(3 317)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	66 692	14 278	21.4%	10 984	16.5%	25 262	37.9%	18 064	40.3%	(39.2%)
National Government	44 882	11 902	26.5%	8 190	18.2%	20 092	44.8%	18 064	43.9%	(54.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 882	11 902	26.5%	8 190	18.2%	20 092	44.8%	18 064	43.9%	(54.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 810	2 376	10.9%	2 794	12.8%	5 170	23.7%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	66 692	14 278	21.4%	10 984	16.5%	25 262	37.9%	18 064	40.3%	(39.2%)
Governance and Administration	7 500	396	5.3%	163	2.2%	559	7.5%	68	-	140.7%
Executive & Council	5 500	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 000	375	18.8%	117	5.8%	492	24.6%	-	-	(100.0%)
Corporate Services	-	21	-	46	-	67	-	68	-	(31.9%)
Community and Public Safety	12 241	900	7.4%	2 782	22.7%	3 682	30.1%	2 756	40.3%	.9%
Community & Social Services	6 000	-	-	364	6.1%	364	6.1%	-	-	(100.0%)
Sport And Recreation	5 981	900	15.1%	831	13.9%	1 731	28.9%	2 756	40.3%	(69.8%)
Public Safety	260	-	-	1 587	610.2%	1 587	610.2%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 878	162	5.6%	149	5.2%	312	10.8%	3 409	35.5%	(95.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	2 878	162	5.6%	149	5.2%	312	10.8%	3 409	35.5%	(95.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	42 079	12 819	30.5%	7 890	18.7%	20 709	49.2%	11 830	42.8%	(33.3%)
Electricity	8 000	1 609	20.1%	1 547	19.3%	3 155	39.4%	5 715	40.9%	(72.9%)
Water	12 676	5 863	46.3%	2 884	22.8%	8 746	69.0%	4 190	40.6%	(31.2%)
Waste Water Management	12 100	5 348	44.2%	3 459	28.6%	8 807	72.8%	1 925	48.8%	79.7%
Waste Management	9 303	-	-	-	-	-	-	-	-	-
Other	1 994	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	449 276	140 994	31.4%	70 436	15.7%	211 430	47.1%	135 659	60.3%	(48.1%)
Ratepayers and other	235 998	55 868	23.7%	61 383	26.0%	117 251	49.7%	55 809	55.1%	10.0%
Government - operating	163 765	66 357	40.5%	300	.2%	66 657	40.7%	48 017	67.0%	(99.4%)
Government - capital	44 881	17 549	39.1%	7 371	16.4%	24 920	55.5%	31 444	63.8%	(76.6%)
Interest	4 632	1 220	26.3%	1 382	29.8%	2 602	56.2%	389	11.4%	255.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(422 290)	(124 908)	29.6%	(76 632)	18.1%	(201 540)	47.7%	(114 144)	55.3%	(32.9%)
Suppliers and employees	(383 764)	(124 908)	32.5%	(76 632)	20.0%	(201 540)	52.5%	(114 144)	61.6%	(32.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(38 526)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	26 986	16 086	59.6%	(6 197)	(23.0%)	9 890	36.6%	21 515	105.6%	(128.8%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(66 691)	(18 678)	28.0%	(6 870)	10.3%	(25 548)	38.3%	(20 445)	45.0%	(66.4%)
Capital assets	(66 691)	(18 678)	28.0%	(6 870)	10.3%	(25 548)	38.3%	(20 445)	45.0%	(66.4%)
Net Cash from/(used) Investing Activities	(66 691)	(18 678)	28.0%	(6 870)	10.3%	(25 548)	38.3%	(20 445)	45.0%	(66.4%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(3 000)	(800)	26.7%	(800)	26.7%	(1 600)	53.3%	(1 599)	82.7%	(50.0%)
Repayment of borrowing	(3 000)	(800)	26.7%	(800)	26.7%	(1 600)	53.3%	(1 599)	82.7%	(50.0%)
Net Cash from/(used) Financing Activities	(3 000)	(800)	26.7%	(800)	26.7%	(1 600)	53.3%	(1 599)	(77.4%)	(50.0%)
Net Increase/(Decrease) in cash held	(42 705)	(3 391)	7.9%	(13 867)	32.5%	(17 258)	40.4%	(530)	(30.2%)	2 518.8%
Cash/cash equivalents at the year begin:	46 315	14 437	31.2%	11 045	23.8%	14 437	31.2%	55 883	100.7%	(80.2%)
Cash/cash equivalents at the year end:	3 610	11 045	306.0%	(2 821)	(78.1%)	(2 821)	(78.1%)	55 353	316.2%	(105.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 791	2.0%	3 952	2.1%	3 454	1.8%	178 944	94.1%	190 140	31.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 400	7.9%	9 297	7.8%	3 397	2.9%	96 498	81.4%	118 591	19.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 484	6.8%	3 359	5.1%	2 840	4.3%	55 098	83.8%	65 781	10.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 724	3.5%	2 326	3.0%	2 257	2.9%	70 827	90.6%	78 134	12.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 366	3.1%	2 183	2.9%	2 142	2.8%	68 586	91.1%	75 277	12.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 489	3.7%	3 382	3.6%	3 496	3.7%	84 401	89.1%	94 768	15.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	686	(6.9%)	72	(.7%)	109	(1.1%)	(10 792)	108.7%	(9 925)	(1.6%)	-	-	-	-
Total By Income Source	26 940	4.4%	24 570	4.0%	17 693	2.9%	543 562	88.7%	612 766	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 092	5.5%	1 001	5.0%	1 065	5.4%	16 707	84.1%	19 866	3.2%	-	-	-	-
Commercial	9 082	14.3%	8 309	13.1%	2 668	4.2%	43 582	68.5%	63 641	10.4%	-	-	-	-
Households	14 738	3.0%	13 987	2.9%	12 779	2.6%	446 803	91.5%	488 307	79.7%	-	-	-	-
Other	2 027	5.0%	1 274	3.1%	1 181	2.9%	36 470	89.1%	40 952	6.7%	-	-	-	-
Total By Customer Group	26 940	4.4%	24 570	4.0%	17 693	2.9%	543 562	88.7%	612 766	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	13 223	4.2%	3	-	14 122	4.5%	285 486	91.3%	312 834	86.2%
Bulk Water	1 323	37.4%	1 348	38.2%	861	24.4%	-	-	3 532	1.0%
PAYE deductions	2 024	8.7%	1 989	8.6%	2 025	8.7%	17 197	74.0%	23 236	6.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 215	100.0%	-	-	-	-	-	-	2 215	.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 496	100.0%	-	-	-	-	-	-	14 496	4.0%
Auditor-General	846	13.2%	1 296	20.3%	1 111	17.4%	3 142	49.1%	6 396	1.8%
Other	143	100.0%	-	-	-	-	-	-	143	-
Total	34 269	9.4%	4 636	1.3%	18 119	5.0%	305 826	84.3%	362 851	100.0%

Contact Details

Municipal Manager	Adv T Mokoena	056 816 2703
Financial Manager	Mr L Leeuw	056 816 2752

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	828 986	214 581	25.9%	190 115	22.9%	404 696	48.8%	177 454	50.2%	7.1%
Property rates	102 114	35 243	34.5%	26 495	25.9%	61 738	60.5%	24 804	60.3%	6.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	219 951	49 428	22.5%	44 081	20.0%	93 509	42.5%	42 444	44.3%	3.9%
Service charges - water revenue	276 185	57 928	21.0%	60 562	21.9%	118 491	42.9%	48 170	48.6%	25.7%
Service charges - sanitation revenue	22 837	5 427	23.8%	4 927	21.6%	10 354	45.3%	5 558	34.1%	(11.4%)
Service charges - refuse revenue	39 978	7 316	18.3%	8 012	20.0%	15 329	38.3%	7 542	31.6%	6.2%
Service charges - other	9 136	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 002	1 141	22.8%	1 316	26.3%	2 458	49.1%	2 426	76.3%	(45.7%)
Interest earned - external investments	2 400	459	19.1%	331	13.8%	790	32.9%	695	29.9%	(52.3%)
Interest earned - outstanding debtors	18 600	6 219	33.4%	2 955	15.9%	9 174	49.3%	4 936	54.0%	(40.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	5 023	824	16.4%	460	9.2%	1 284	25.6%	704	12.2%	(34.7%)
Licences and permits	172	36	20.9%	26	14.9%	61	35.7%	40	48.4%	(36.3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	118 259	48 175	40.7%	38 739	32.8%	86 914	73.5%	37 232	74.9%	4.0%
Other own revenue	4 329	2 383	55.1%	2 211	51.1%	4 594	106.1%	2 903	143.5%	(23.8%)
Gains on disposal of PPE	5 000	-	-	-	-	-	-	-	2.5%	-
Operating Expenditure	868 506	120 593	13.9%	171 612	19.8%	292 205	33.6%	148 266	34.7%	15.7%
Employee related costs	207 771	39 105	18.8%	37 940	18.3%	77 045	37.1%	47 468	50.1%	(20.1%)
Remuneration of councillors	14 685	3 305	22.5%	3 392	23.1%	6 697	45.6%	3 014	45.6%	12.6%
Debt impairment	64 300	16 075	25.0%	16 075	25.0%	32 150	50.0%	12 000	50.0%	34.0%
Depreciation and asset impairment	62 640	-	-	-	-	-	-	-	-	-
Finance charges	3 034	-	-	-	-	-	-	-	-	-
Bulk purchases	318 550	44 665	14.0%	73 543	23.1%	118 208	37.1%	53 220	35.9%	38.2%
Other Materials	30 685	825	2.7%	4 554	14.8%	5 379	17.5%	1 802	4.8%	152.8%
Contracted services	29 660	5 190	17.5%	11 640	39.2%	16 830	56.7%	5 538	48.3%	110.2%
Transfers and grants	40 388	-	-	-	-	-	-	-	-	-
Other expenditure	96 792	11 429	11.8%	24 468	25.3%	35 896	37.1%	25 225	42.6%	(3.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(39 520)	93 987		18 503		112 491		29 188		
Transfers recognised - capital	60 731	-	-	-	-	-	-	500	4.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 211	93 987		18 503		112 491		29 688		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 211	93 987		18 503		112 491		29 688		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 211	93 987		18 503		112 491		29 688		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 211	93 987		18 503		112 491		29 688		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	136 861	4 592	3.4%	7 963	5.8%	12 555	9.2%	8 566	9.4%	(7.0%)
National Government	75 731	4 348	5.7%	7 825	10.3%	12 173	16.1%	8 305	16.1%	(5.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	75 731	4 348	5.7%	7 825	10.3%	12 173	16.1%	8 305	16.1%	(5.8%)
Borrowing	45 400	-	-	-	-	-	-	-	-	-
Internally generated funds	15 730	244	1.6%	138	.9%	382	2.4%	261	.6%	(47.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	136 861	4 592	3.4%	7 963	5.8%	12 555	9.2%	8 566	9.4%	(7.0%)
Governance and Administration	24 400	3	-	138	.6%	141	.6%	102	1.3%	35.5%
Executive & Council	1 700	3	.2%	-	-	3	.2%	102	5.5%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	22 700	-	-	138	.6%	138	.6%	-	-	(100.0%)
Community and Public Safety	12 692	-	-	-	-	-	-	73	.5%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	46	2.8%	(100.0%)
Sport And Recreation	12 692	-	-	-	-	-	-	26	.3%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 700	-	-	-	-	-	-	87	6.5%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	38 700	-	-	-	-	-	-	87	6.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	61 069	4 589	7.5%	7 825	12.8%	12 414	20.3%	8 305	11.5%	(5.8%)
Electricity	17 200	4 589	26.7%	1 003	5.8%	5 592	32.5%	3 331	12.8%	(69.9%)
Water	15 200	-	-	2 610	17.2%	2 610	17.2%	904	4.2%	188.7%
Waste Water Management	27 619	-	-	4 213	15.3%	4 213	15.3%	4 070	14.6%	3.5%
Waste Management	1 050	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	832 648	194 435	23.4%	165 169	19.8%	359 604	43.2%	182 605	51.1%	(9.5%)
Ratepayers and other	634 518	125 096	19.7%	128 539	20.3%	253 635	40.0%	122 991	43.4%	4.5%
Government - operating	118 259	49 412	41.8%	35 630	30.1%	85 042	71.9%	58 264	94.4%	(38.8%)
Government - capital	60 731	18 844	31.0%	-	-	18 844	31.0%	-	55.3%	-
Interest	19 140	1 083	5.7%	1 000	5.2%	2 083	10.9%	1 350	10.8%	(25.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(708 110)	(185 189)	26.2%	(143 865)	20.3%	(329 054)	46.5%	(171 903)	59.1%	(16.3%)
Suppliers and employees	(664 687)	(181 180)	27.3%	(137 902)	20.7%	(319 082)	48.0%	(161 116)	61.7%	(14.4%)
Finance charges	(3 034)	-	-	(347)	11.4%	(347)	11.4%	(485)	6.0%	(28.4%)
Transfers and grants	(40 389)	(4 009)	9.9%	(5 615)	13.9%	(9 624)	23.8%	(10 302)	34.7%	(45.5%)
Net Cash from/(used) Operating Activities	124 538	9 247	7.4%	21 304	17.1%	30 550	24.5%	10 702	(1.7%)	99.1%
Cash Flow from Investing Activities										
Receipts	5 000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(136 861)	(6 580)	4.8%	(429)	.3%	(7 010)	5.1%	(8 566)	11.3%	(95.0%)
Capital assets	(136 861)	(6 580)	4.8%	(429)	.3%	(7 010)	5.1%	(8 566)	11.3%	(95.0%)
Net Cash from/(used) Investing Activities	(131 861)	(6 580)	5.0%	(429)	.3%	(7 010)	5.3%	(8 566)	11.7%	(95.0%)
Cash Flow from Financing Activities										
Receipts	45 400	729	1.6%	571	1.3%	1 300	2.9%	324	3.6%	76.3%
Short term loans	400	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	45 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	729	-	571	-	1 300	-	324	103.8%	76.3%
Payments	(6 019)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(6 019)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	39 381	729	1.9%	571	1.5%	1 300	3.3%	324	8.7%	76.3%
Net Increase/(Decrease) in cash held	32 058	3 395	10.6%	21 446	66.9%	24 841	77.5%	2 460	95.1%	771.7%
Cash/cash equivalents at the year begin:	(30 141)	(9 191)	30.5%	(5 796)	19.2%	(9 191)	30.5%	(13 538)	26.4%	(57.2%)
Cash/cash equivalents at the year end:	1 917	(5 796)	(302.4%)	15 650	816.4%	15 650	816.4%	(11 077)	(548.7%)	(241.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 728	6.6%	17 360	4.6%	15 560	4.1%	319 215	84.7%	376 863	52.9%	-	-	14 532	3.0%
Trade and Other Receivables from Exchange Transactions - Electricity	9 148	13.6%	9 219	13.7%	3 052	4.5%	45 793	68.1%	67 211	9.4%	-	-	6 623	9.0%
Receivables from Non-exchange Transactions - Property Rates	7 365	10.6%	5 036	7.3%	3 518	5.1%	53 436	77.0%	69 356	9.7%	49	.1%	10 995	15.0%
Receivables from Exchange Transactions - Waste Water Management	1 347	5.4%	949	3.8%	676	2.7%	21 905	88.1%	24 877	3.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 067	6.6%	1 535	4.9%	1 146	3.7%	26 514	84.8%	31 263	4.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	125	2.2%	2	-	11	.2%	5 631	97.6%	5 769	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	998	1.0%	955	1.0%	1 031	1.1%	94 427	96.9%	97 411	13.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	332	.8%	313	.8%	562	1.4%	39 110	97.0%	40 318	5.7%	-	-	-	-
Total By Income Source	46 110	6.5%	35 369	5.0%	25 557	3.6%	606 031	85.0%	713 067	100.0%	49	-	32 150	4.0%
Debtors Age Analysis By Customer Group														
Organs of State	1 583	7.1%	2 460	11.1%	1 570	7.1%	16 636	74.8%	22 250	3.1%	-	-	-	-
Commercial	19 429	22.7%	10 888	12.7%	4 816	5.6%	50 556	59.0%	85 689	12.0%	-	-	-	-
Households	25 098	4.1%	22 020	3.6%	19 171	3.2%	538 839	89.0%	605 129	84.9%	49	-	32 150	5.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	46 110	6.5%	35 369	5.0%	25 557	3.6%	606 031	85.0%	713 067	100.0%	49	-	32 150	4.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	12 076	57.3%	9 013	42.7%	-	-	21 089	46.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 312	6.1%	1 653	7.7%	176	.8%	18 430	85.4%	21 572	47.4%
Auditor-General	788	27.3%	1 059	36.7%	1 039	36.0%	-	-	2 886	6.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 100	4.6%	14 788	32.5%	10 229	22.5%	18 430	40.5%	45 547	100.0%

Contact Details

Municipal Manager	Mr S M Molala	016 976 8313
Financial Manager	Mr A Lambat	016 973 8312

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MAFUBE (FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	154 253	23 254	15.1%	23 663	15.3%	46 917	30.4%	17 677	39.8%	33.9%
Property rates	16 040	5 339	33.3%	5 336	33.3%	10 675	66.6%	5 005	58.4%	6.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	16 032	4 824	30.1%	8 535	53.2%	13 359	83.3%	4 459	48.1%	91.4%
Service charges - sanitation revenue	13 328	2 770	20.8%	4 158	31.2%	6 929	52.0%	3 832	66.8%	8.5%
Service charges - refuse revenue	15 868	2 011	12.7%	3 018	19.0%	5 029	31.7%	3 470	39.2%	(13.0%)
Service charges - other	-	7 322	-	913	-	8 235	-	116	178.5%	687.1%
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	450	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	2 851	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 180	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	79 412	-	-	-	-	-	-	-	37.4%	-
Other own revenue	7 092	989	13.9%	1 702	24.0%	2 691	37.9%	794	27.8%	114.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	162 731	19 041	11.7%	18 885	11.6%	37 926	23.3%	30 011	48.9%	(37.1%)
Employee related costs	72 820	7 281	10.0%	7 145	9.8%	14 426	19.8%	4 912	37.1%	45.5%
Remuneration of councillors	4 926	-	-	-	-	-	-	-	16.8%	-
Debt impairment	3 308	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 201	-	-	-	-	-	-	-	-	-
Finance charges	255	-	-	-	-	-	-	-	-	-
Bulk purchases	12 443	3 145	25.3%	4 351	35.0%	7 496	60.2%	10 265	76.7%	(57.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	2 717	-	-	-	-	-	-	-	-	-
Transfers and grants	15 000	-	-	-	-	-	-	-	3.5%	-
Other expenditure	50 062	8 615	17.2%	7 390	14.8%	16 005	32.0%	14 835	58.2%	(50.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 478)	4 213		4 778		8 991		(12 335)		
Transfers recognised - capital	51 718	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 240	4 213		4 778		8 991		(12 335)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	43 240	4 213		4 778		8 991		(12 335)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 240	4 213		4 778		8 991		(12 335)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 240	4 213		4 778		8 991		(12 335)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	43 017	11 884	27.6%	2 900	6.7%	14 784	34.4%	5 293	34.5%	(45.2%)
National Government	30 400	10 361	34.1%	2 436	8.0%	12 797	42.1%	4 793	33.3%	(49.2%)
Provincial Government	1 000	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 400	10 361	33.0%	2 436	7.8%	12 797	40.8%	4 793	33.3%	(49.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 617	1 523	13.1%	464	4.0%	1 986	17.1%	500	37.1%	(7.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	43 017	11 884	27.6%	2 900	6.7%	14 784	34.4%	5 293	34.5%	(45.2%)
Governance and Administration	6 457	188	2.9%	464	7.2%	651	10.1%	500	30.9%	(7.3%)
Executive & Council	2 255	185	8.2%	-	-	185	8.2%	500	44.9%	(100.0%)
Budget & Treasury Office	177	3	1.5%	464	261.7%	466	263.1%	-	3.4%	(100.0%)
Corporate Services	4 025	-	-	-	-	-	-	-	-	-
Community and Public Safety	26 366	3 135	11.9%	620	2.4%	3 755	14.2%	673	8.4%	(7.9%)
Community & Social Services	9 666	354	3.7%	35	.4%	389	4.0%	673	17.1%	(94.9%)
Sport And Recreation	-	1 473	-	586	-	2 059	-	-	-	(100.0%)
Public Safety	16 700	1 307	7.8%	-	-	1 307	7.8%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 519	1 287	23.3%	135	2.4%	1 422	25.8%	-	380.4%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	5 519	1 287	23.3%	135	2.4%	1 422	25.8%	-	407.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 675	7 274	155.6%	1 681	36.0%	8 955	191.6%	4 120	37.3%	(59.2%)
Electricity	3 000	2 711	90.4%	697	23.2%	3 407	113.6%	1 739	131.9%	(60.0%)
Water	1 675	1 161	69.3%	-	-	1 161	69.3%	462	11.4%	(100.0%)
Waste Water Management	-	3 403	-	985	-	4 387	-	1 919	34.0%	(48.7%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	205 971	52 143	25.3%	28 469	13.8%	80 612	39.1%	42 077	51.4%	(32.3%)
Ratepayers and other	71 444	9 490	13.3%	9 910	13.9%	19 400	27.2%	7 227	29.7%	37.1%
Government - operating	79 571	33 085	41.6%	17 759	22.3%	50 844	63.9%	22 925	66.7%	(22.5%)
Government - capital	51 559	9 568	18.6%	800	1.6%	10 368	20.1%	11 925	72.4%	(93.3%)
Interest	3 397	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(162 731)	(38 172)	23.5%	(29 257)	18.0%	(67 429)	41.4%	(36 927)	52.3%	(20.8%)
Suppliers and employees	(147 731)	(38 172)	25.8%	(29 257)	19.8%	(67 429)	45.6%	(36 927)	56.7%	(20.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(15 000)	-	-	-	-	-	-	-	3.5%	-
Net Cash from/(used) Operating Activities	43 240	13 972	32.3%	(788)	(1.8%)	13 183	30.5%	5 150	47.8%	(115.3%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(43 017)	(11 884)	27.6%	(2 900)	6.7%	(14 784)	34.4%	(5 293)	34.5%	(45.2%)
Capital assets	(43 017)	(11 884)	27.6%	(2 900)	6.7%	(14 784)	34.4%	(5 293)	34.5%	(45.2%)
Net Cash from/(used) Investing Activities	(43 017)	(11 884)	27.6%	(2 900)	6.7%	(14 784)	34.4%	(5 293)	34.5%	(45.2%)
Cash Flow from Financing Activities										
Receipts	-	-	-	3 000	-	3 000	-	-	-	(100.0%)
Short term loans	-	-	-	3 000	-	3 000	-	-	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	(2 000)	-	-	-	(2 000)	-	-	-	-
Repayment of borrowing	-	(2 000)	-	-	-	(2 000)	-	-	-	-
Net Cash from/(used) Financing Activities	-	(2 000)	-	3 000	-	1 000	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	223	88	39.7%	(688)	(309.3%)	(600)	(269.6%)	(143)	(957.4%)	380.2%
Cash/cash equivalents at the year begin:	-	38	-	126	-	38	-	152	-	(16.8%)
Cash/cash equivalents at the year end:	223	126	56.7%	(562)	(252.6%)	(562)	(252.6%)	8	3.4%	(6 890.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 770	4.0%	3 318	4.8%	3 165	4.6%	59 958	86.6%	69 210	28.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	3 541	100.0%	3 541	1.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 053	7.1%	747	5.1%	574	3.9%	12 382	83.9%	14 756	6.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 511	2.7%	1 465	2.6%	1 412	2.5%	51 406	92.1%	55 793	23.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 096	2.2%	1 063	2.1%	1 029	2.1%	46 640	93.6%	49 828	20.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 646	3.4%	1 596	3.3%	1 557	3.2%	43 359	90.0%	48 158	19.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	136	10.8%	119	9.5%	100	7.9%	901	71.8%	1 256	.5%	-	-	-	-
Total By Income Source	8 211	3.4%	8 308	3.4%	7 837	3.2%	218 186	90.0%	242 542	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 191)	(759.6%)	115	73.2%	119	75.8%	1 114	710.7%	157	.1%	-	-	-	-
Commercial	1 029	11.5%	715	8.0%	777	8.7%	6 393	71.7%	8 914	3.7%	-	-	-	-
Households	3 782	2.5%	3 977	2.7%	3 601	2.4%	137 795	92.4%	149 155	61.5%	-	-	-	-
Other	4 590	5.4%	3 501	4.2%	3 340	4.0%	72 884	86.4%	84 316	34.8%	-	-	-	-
Total By Customer Group	8 211	3.4%	8 308	3.4%	7 837	3.2%	218 186	90.0%	242 542	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 480	2.6%	1 369	2.4%	1 201	2.1%	53 921	93.0%	57 971	37.7%
Bulk Water	22	-	1 130	2.1%	1 122	2.1%	52 363	95.8%	54 636	35.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	1 914	100.0%	1 914	1.2%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	1 462	29.9%	1 382	28.3%	260	5.3%	1 783	36.5%	4 887	3.2%
Other	3 662	10.6%	2 466	7.2%	3 781	11.0%	24 535	71.2%	34 444	22.4%
Total	6 626	4.3%	6 347	4.1%	6 363	4.1%	134 516	87.4%	153 852	100.0%

Contact Details

Municipal Manager	Mr Puseletso I Radebe	058 813 9702
Financial Manager	Mr A Hlubi	058 813 9702

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: FEZILE DABI (DC20)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	150 249	6 499	4.3%	56 794	37.8%	63 293	42.1%	49 570	75.2%	14.6%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	5 009	6 384	127.5%	371	7.4%	6 755	134.9%	2 585	42.2%	(85.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	142 499	-	-	55 801	39.2%	55 801	39.2%	44 834	74.8%	24.5%
Other own revenue	2 741	115	4.2%	623	22.7%	737	26.9%	2 151	1 170.4%	(71.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	207 062	38 700	18.7%	46 599	22.5%	85 299	41.2%	36 851	44.7%	26.5%
Employee related costs	87 390	21 005	24.0%	18 416	21.1%	39 421	45.1%	16 087	43.3%	14.5%
Remuneration of councillors	7 586	1 519	20.0%	1 535	20.2%	3 054	40.3%	1 440	44.1%	6.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 800	12 997	270.8%	-	-	12 997	270.8%	-	-	-
Finance charges	4 500	(53 345)	(1 185.4%)	-	-	(53 345)	(1 185.4%)	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	2 312	-	-	-	-	-	-	-	-	-
Contracted services	7 520	3 971	52.8%	395	5.2%	4 365	58.1%	645	9.6%	(38.8%)
Transfers and grants	29 483	14 158	48.0%	5 854	19.9%	20 012	67.9%	703	21.1%	733.0%
Other expenditure	63 471	38 396	60.5%	20 399	32.1%	58 795	92.6%	17 976	35.8%	13.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(56 814)	(32 201)		10 195		(22 006)		12 719		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(56 814)	(32 201)		10 195		(22 006)		12 719		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(56 814)	(32 201)		10 195		(22 006)		12 719		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(56 814)	(32 201)		10 195		(22 006)		12 719		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(56 814)	(32 201)		10 195		(22 006)		12 719		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	3 460	-	-	135	3.9%	135	3.9%	284	14.3%	(52.4%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 460	-	-	135	3.9%	135	3.9%	284	14.3%	(52.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	3 460	-	-	135	3.9%	135	3.9%	284	14.3%	(52.4%)
Governance and Administration	3 460	-	-	135	3.9%	135	3.9%	34	24.9%	301.7%
Executive & Council	3 460	-	-	31	.9%	31	.9%	-	13.6%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	1.1%	-
Corporate Services	-	-	-	104	-	104	-	34	49.3%	208.1%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	250	20.9%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	236	23.8%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	15	10.9%	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	150 249	58 908	39.2%	46 372	30.9%	105 280	70.1%	49 570	74.5%	(6.5%)
Ratepayers and other	2 741	658	24.0%	368	13.4%	1 026	37.4%	2 151	1 003.2%	(82.9%)
Government - operating	142 499	57 031	40.0%	44 015	30.9%	101 046	70.9%	44 834	74.2%	(1.8%)
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	5 009	1 218	24.3%	1 989	39.7%	3 208	64.0%	2 585	48.5%	(23.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(207 062)	(40 679)	19.6%	(46 627)	22.5%	(87 306)	42.2%	(36 851)	36.6%	26.5%
Suppliers and employees	(173 079)	(35 747)	20.7%	(41 822)	24.2%	(77 569)	44.8%	(36 148)	40.7%	15.7%
Finance charges	(4 500)	-	-	-	-	-	-	-	-	-
Transfers and grants	(29 483)	(4 933)	16.7%	(4 805)	16.3%	(9 737)	33.0%	(703)	14.2%	583.7%
Net Cash from/(used) Operating Activities	(56 813)	18 229	(32.1%)	(255)	.4%	17 974	(31.6%)	12 719	(93.1%)	(102.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(6 085)	(92)	1.5%	(11)	.2%	(102)	1.7%	(284)	14.3%	(96.3%)
Capital assets	(6 085)	(92)	1.5%	(11)	.2%	(102)	1.7%	(284)	14.3%	(96.3%)
Net Cash from/(used) Investing Activities	(6 085)	(92)	1.5%	(11)	.2%	(102)	1.7%	(284)	9.2%	(96.3%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	100.0%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	100.0%	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	100.0%	-
Net Increase/(Decrease) in cash held	(62 898)	18 137	(28.8%)	(265)	.4%	17 871	(28.4%)	12 436	(35.2%)	(102.1%)
Cash/cash equivalents at the year begin:	83 651	139 476	166.7%	157 613	188.4%	139 476	166.7%	32 944	18.6%	378.4%
Cash/cash equivalents at the year end:	20 753	157 613	759.5%	157 348	758.2%	157 348	758.2%	45 380	77.9%	246.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Lindi Molibeli	016 970 8607
Financial Manager	Mr Gcobani Mashiyi	016 970 8625

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EKURHULENI METRO (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	26 310 701	7 477 418	28.4%	6 770 675	25.7%	14 248 093	54.2%	6 218 773	54.2%	8.9%
Property rates	4 025 721	1 004 651	25.0%	978 844	24.3%	1 983 495	49.3%	951 567	53.6%	2.9%
Property rates - penalties and collection charges	108 989	22 100	20.3%	20 476	18.8%	42 576	39.1%	30 002	95.9%	(31.8%)
Service charges - electricity revenue	11 717 499	3 492 599	29.8%	2 697 907	23.0%	6 190 506	52.8%	2 471 682	51.0%	9.2%
Service charges - water revenue	2 867 861	707 782	24.7%	767 080	26.7%	1 474 862	51.4%	679 645	51.3%	12.9%
Service charges - sanitation revenue	995 311	244 927	24.6%	275 517	27.7%	520 443	52.3%	241 974	53.8%	13.9%
Service charges - refuse revenue	1 231 349	303 420	24.6%	305 028	24.8%	608 449	49.4%	290 211	49.4%	5.1%
Service charges - other	78 333	17 407	22.2%	18 731	23.9%	36 138	46.1%	17 391	46.4%	7.7%
Rental of facilities and equipment	65 945	13 943	21.1%	13 509	20.5%	27 452	41.6%	14 497	45.2%	(6.8%)
Interest earned - external investments	220 043	93 395	42.4%	88 825	40.4%	182 220	82.8%	51 876	56.5%	71.2%
Interest earned - outstanding debtors	219 921	73 112	33.2%	69 007	31.4%	142 119	64.6%	98 034	92.1%	(29.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	253 116	28 271	11.2%	47 891	18.9%	76 162	30.1%	45 158	49.1%	6.1%
Licences and permits	45 417	12 180	26.8%	10 606	23.4%	22 786	50.2%	7 873	45.3%	34.7%
Agency services	258 557	65 288	25.3%	63 679	24.6%	128 967	49.9%	56 768	47.3%	12.2%
Transfers recognised - operational	2 683 115	885 632	33.0%	910 256	33.9%	1 795 888	66.9%	782 468	64.7%	16.3%
Other own revenue	1 534 524	512 712	33.4%	503 318	32.8%	1 016 030	66.2%	479 627	67.1%	4.9%
Gains on disposal of PPE	5 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	26 194 817	5 988 076	22.9%	5 686 018	21.7%	11 674 094	44.6%	5 451 642	45.8%	4.3%
Employee related costs	5 446 788	1 239 570	22.8%	1 259 317	23.1%	2 498 886	45.9%	1 143 029	44.1%	10.2%
Remuneration of councillors	101 919	23 607	23.2%	23 570	23.1%	47 177	46.3%	22 192	45.6%	6.2%
Debt impairment	1 230 204	307 551	25.0%	307 551	25.0%	615 102	50.0%	501 296	91.5%	(38.6%)
Depreciation and asset impairment	1 431 820	357 955	25.0%	357 955	25.0%	715 910	50.0%	328 224	50.0%	9.1%
Finance charges	706 964	116 523	16.5%	161 723	22.9%	278 246	39.4%	119 181	34.8%	35.7%
Bulk purchases	10 290 877	3 091 789	30.0%	2 247 745	21.8%	5 339 534	51.9%	2 075 578	51.5%	8.3%
Other Materials	2 355 214	324 445	13.8%	480 369	20.4%	804 814	34.2%	498 414	39.5%	(3.6%)
Contracted services	902 139	81 821	9.1%	187 640	20.8%	269 461	29.9%	187 814	30.3%	(.1%)
Transfers and grants	1 048 821	189 919	18.1%	222 400	21.2%	412 319	39.3%	195 513	38.2%	13.8%
Other expenditure	2 655 071	254 897	9.6%	437 747	16.5%	692 644	26.1%	380 400	21.9%	15.1%
Loss on disposal of PPE	25 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	115 883	1 489 342		1 084 657		2 573 999		767 131		
Transfers recognised - capital	2 003 181	181 391	9.1%	279 204	13.9%	460 595	23.0%	434 321	38.2%	(35.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	(113 000)	(28 250)	25.0%	(28 250)	25.0%	(56 500)	50.0%	(32 500)	50.0%	(13.1%)
Surplus/(Deficit) after capital transfers and contributions	2 006 064	1 642 483		1 335 611		2 978 094		1 168 952		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 006 064	1 642 483		1 335 611		2 978 094		1 168 952		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 006 064	1 642 483		1 335 611		2 978 094		1 168 952		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 006 064	1 642 483		1 335 611		2 978 094		1 168 952		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	3 790 366	282 848	7.5%	382 429	10.1%	665 276	17.6%	728 777	34.1%	(47.5%)
National Government	1 920 981	112 113	5.8%	211 926	11.0%	324 039	16.9%	436 696	39.2%	(51.5%)
Provincial Government	76 700	69 275	90.3%	1 334	1.7%	70 609	92.1%	1 861	13.4%	(28.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	5 500	1 317	23.9%	-	-	1 317	23.9%	13 041	52.3%	(100.0%)
Transfers recognised - capital	2 003 181	182 705	9.1%	213 260	10.6%	395 965	19.8%	451 599	39.1%	(52.8%)
Borrowing	1 234 110	41 287	3.3%	109 594	8.9%	150 881	12.2%	195 147	25.4%	(43.8%)
Internally generated funds	553 075	58 855	10.6%	59 575	10.8%	118 430	21.4%	82 031	36.5%	(27.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	3 790 366	282 848	7.5%	382 429	10.1%	665 276	17.6%	728 777	34.1%	(47.5%)
Governance and Administration	475 026	14 597	3.1%	44 266	9.3%	58 863	12.4%	53 722	16.6%	(17.6%)
Executive & Council	27 143	219	.8%	3 680	13.6%	3 899	14.4%	9 932	51.9%	(62.9%)
Budget & Treasury Office	265 162	11 134	4.2%	28 875	10.9%	40 009	15.1%	39 632	20.4%	(27.1%)
Corporate Services	182 721	3 245	1.8%	11 711	6.4%	14 956	8.2%	4 158	4.7%	181.6%
Community and Public Safety	859 617	123 327	14.3%	71 789	8.4%	195 116	22.7%	130 207	33.0%	(44.9%)
Community & Social Services	151 475	10 671	7.0%	12 578	8.3%	23 249	15.3%	21 373	16.4%	(41.1%)
Sport And Recreation	46 600	7 339	15.7%	4 697	10.1%	12 036	25.8%	36 110	51.5%	(87.0%)
Public Safety	234 950	20 832	8.9%	29 834	12.7%	50 666	21.6%	29 641	25.5%	.7%
Housing	329 992	73 438	22.3%	12 300	3.7%	85 738	26.0%	9 900	25.1%	24.2%
Health	96 600	11 047	11.4%	12 381	12.8%	23 428	24.3%	33 183	54.4%	(62.7%)
Economic and Environmental Services	1 274 388	61 554	4.8%	123 514	9.7%	185 068	14.5%	321 632	42.2%	(61.6%)
Planning and Development	47 700	467	1.0%	7 332	15.4%	7 799	16.3%	10 034	31.2%	(26.9%)
Road Transport	1 215 193	61 039	5.0%	112 074	9.2%	173 113	14.2%	310 340	43.2%	(63.9%)
Environmental Protection	11 495	48	.4%	4 109	35.7%	4 156	36.2%	1 258	11.3%	226.5%
Trading Services	1 165 584	82 858	7.1%	141 456	12.1%	224 314	19.2%	217 966	33.8%	(35.1%)
Electricity	578 150	37 110	6.4%	61 151	10.6%	98 261	17.0%	118 112	40.8%	(48.2%)
Water	333 300	36 599	11.0%	52 887	15.9%	89 485	26.8%	63 020	41.7%	(16.1%)
Waste Water Management	127 217	8 859	7.0%	17 246	13.6%	26 105	20.5%	26 661	24.9%	(35.3%)
Waste Management	126 917	291	.2%	10 172	8.0%	10 463	8.2%	10 172	10.8%	-
Other	15 750	511	3.2%	1 404	8.9%	1 915	12.2%	5 250	35.5%	(73.3%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	26 398 353	6 519 290	24.7%	7 106 509	26.9%	13 625 799	51.6%	6 180 228	52.9%	15.0%
Ratepayers and other	21 272 093	4 795 869	22.5%	5 269 326	24.8%	10 065 195	47.3%	4 573 386	50.7%	15.2%
Government - operating	2 683 115	1 375 524	51.3%	1 400 147	52.2%	2 775 671	103.4%	1 251 999	83.0%	11.8%
Government - capital	2 003 181	181 391	9.1%	279 204	13.9%	460 595	23.0%	204 933	28.6%	36.2%
Interest	439 964	166 507	37.8%	157 832	35.9%	324 339	73.7%	149 910	74.6%	5.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(22 782 366)	(6 072 504)	26.7%	(5 289 281)	23.2%	(11 361 786)	49.9%	(4 168 905)	53.1%	26.9%
Suppliers and employees	(21 026 330)	(5 764 955)	27.4%	(4 855 012)	23.1%	(10 619 966)	50.5%	(3 750 521)	53.9%	29.4%
Finance charges	(706 964)	(116 523)	16.5%	(161 723)	22.9%	(278 246)	39.4%	(119 181)	34.8%	35.7%
Transfers and grants	(1 049 071)	(191 027)	18.2%	(272 546)	26.0%	(463 574)	44.2%	(299 203)	49.5%	(8.9%)
Net Cash from/(used) Operating Activities	3 615 987	446 786	12.4%	1 817 228	50.3%	2 264 014	62.6%	2 011 323	51.8%	(9.7%)
Cash Flow from Investing Activities										
Receipts	(158 811)	(24 589)	15.5%	(67 189)	42.3%	(91 778)	57.8%	(105 427)	(116.9%)	(36.3%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	3 380	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	14	-	(100.0%)
Decrease in other non-current receivables	-	(129)	-	150	-	21	-	11 939	-	(98.7%)
Decrease (increase) in non-current investments	(158 811)	(24 460)	15.4%	(67 339)	42.4%	(91 799)	57.8%	(120 760)	(131.8%)	(44.2%)
Payments	(3 790 366)	(282 848)	7.5%	(505 395)	13.3%	(788 243)	20.8%	(732 157)	34.3%	(31.0%)
Capital assets	(3 790 366)	(282 848)	7.5%	(505 395)	13.3%	(788 243)	20.8%	(732 157)	34.3%	(31.0%)
Net Cash from/(used) Investing Activities	(3 949 177)	(307 437)	7.8%	(572 584)	14.5%	(880 021)	22.3%	(837 584)	40.2%	(31.6%)
Cash Flow from Financing Activities										
Receipts	1 140 784	9 927	.9%	19 991	1.8%	29 918	2.6%	5 685	2.5%	251.7%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 100 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	40 784	9 927	24.3%	19 991	49.0%	29 918	73.4%	5 685	54.4%	251.7%
Payments	(222 087)	(12 361)	5.6%	(143 985)	64.8%	(156 346)	70.4%	(111 203)	21.2%	29.5%
Repayment of borrowing	(222 087)	(12 361)	5.6%	(143 985)	64.8%	(156 346)	70.4%	(111 203)	21.2%	29.5%
Net Cash from/(used) Financing Activities	918 697	(2 434)	(.3%)	(123 993)	(13.5%)	(126 428)	(13.8%)	(105 518)	(41.0%)	17.5%
Net Increase/(Decrease) in cash held	585 507	136 915	23.4%	1 120 650	191.4%	1 257 565	214.8%	1 068 220	67.2%	4.9%
Cash/cash equivalents at the year begin:	3 755 814	5 894 540	156.9%	6 031 456	160.6%	5 894 540	156.9%	3 746 410	146.7%	61.0%
Cash/cash equivalents at the year end:	4 341 321	6 031 456	138.9%	7 152 105	164.7%	7 152 105	164.7%	4 814 630	132.4%	48.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	216 170	7.7%	127 228	4.5%	104 089	3.7%	2 349 538	84.0%	2 797 024	26.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	651 803	33.4%	208 226	10.7%	95 490	4.9%	995 475	51.0%	1 950 994	18.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	245 555	11.8%	89 971	4.3%	68 351	3.3%	1 684 534	80.7%	2 088 411	19.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	71 970	8.5%	40 356	4.8%	31 658	3.7%	702 056	83.0%	846 040	8.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	57 909	6.5%	30 896	3.5%	26 238	3.0%	769 880	87.0%	884 923	8.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 061	1.5%	1 551	2.2%	1 474	2.1%	66 925	94.2%	71 011	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	32 546	2.5%	30 862	2.4%	29 534	2.3%	1 209 433	92.9%	1 302 375	12.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	26 972	4.7%	14 450	2.5%	10 551	1.8%	521 519	90.9%	573 492	5.5%	-	-	-	-
Total By Income Source	1 303 985	12.4%	543 540	5.2%	367 385	3.5%	8 299 360	78.9%	10 514 270	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	32 139	13.1%	19 354	7.9%	15 983	6.5%	176 977	72.4%	244 453	2.3%	-	-	-	-
Commercial	758 791	28.8%	245 468	9.3%	109 843	4.2%	1 516 494	57.6%	2 630 596	25.0%	-	-	-	-
Households	505 722	6.9%	273 946	3.7%	237 465	3.2%	6 291 843	86.1%	7 308 975	69.5%	-	-	-	-
Other	7 334	2.2%	4 771	1.4%	4 094	1.2%	314 047	95.1%	330 246	3.1%	-	-	-	-
Total By Customer Group	1 303 985	12.4%	543 540	5.2%	367 385	3.5%	8 299 360	78.9%	10 514 270	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	603 874	100.0%	-	-	-	-	-	-	603 874	34.1%
Bulk Water	203 300	100.0%	-	-	-	-	-	-	203 300	11.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	124 005	100.0%	-	-	-	-	-	-	124 005	7.0%
Trade Creditors	840 028	100.0%	-	-	-	-	-	-	840 028	47.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 771 206	100.0%	-	-	-	-	-	-	1 771 206	100.0%

Contact Details

Municipal Manager	Mr Khaya Ngema	011 999 0481
Financial Manager	Mrs Ramasela Ganda	011 999 6514

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	39 307 283	9 384 514	23.9%	10 117 382	25.7%	19 501 896	49.6%	9 019 124	48.4%	12.2%
Property rates	7 610 948	1 631 518	21.4%	1 777 558	23.4%	3 409 076	44.8%	2 012 189	60.1%	(11.7%)
Property rates - penalties and collection charges	103 246	22 131	21.4%	18 292	17.7%	40 423	39.2%	24 302	48.4%	(24.7%)
Service charges - electricity revenue	13 573 620	3 223 918	23.8%	2 933 076	21.6%	6 156 994	45.4%	2 827 078	44.0%	3.7%
Service charges - water revenue	4 618 593	1 118 577	24.2%	1 269 417	27.5%	2 387 994	51.7%	1 132 915	50.9%	12.0%
Service charges - sanitation revenue	2 712 507	627 586	23.1%	807 255	29.8%	1 434 841	52.9%	632 617	50.5%	27.6%
Service charges - refuse revenue	1 060 922	295 444	27.8%	300 045	28.3%	595 489	56.1%	274 091	51.3%	9.5%
Service charges - other	467 740	113 606	24.3%	98 524	21.1%	212 130	45.4%	101 551	44.5%	(3.0%)
Rental of facilities and equipment	293 594	45 225	15.4%	61 229	20.9%	106 454	36.3%	54 943	34.4%	11.4%
Interest earned - external investments	420 118	133 593	31.8%	228 389	54.4%	361 982	86.2%	51 868	37.3%	340.3%
Interest earned - outstanding debtors	107 685	26 050	24.2%	28 075	26.1%	54 125	50.3%	35 751	94.6%	(21.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	466 534	51 342	11.0%	600 069	128.6%	651 411	139.6%	49 288	18.9%	1 117.5%
Licences and permits	707	262	37.1%	198	28.0%	460	65.1%	351	91.8%	(43.7%)
Agency services	584 677	134 372	23.0%	139 176	23.8%	273 548	46.8%	131 886	49.5%	5.5%
Transfers recognised - operational	5 690 916	1 327 744	23.3%	1 315 622	23.1%	2 643 366	46.4%	1 186 631	47.2%	10.9%
Other own revenue	1 575 476	633 146	40.2%	540 458	34.3%	1 173 604	74.5%	503 661	45.7%	7.3%
Gains on disposal of PPE	20 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	36 783 121	9 556 681	26.0%	8 996 377	24.5%	18 553 058	50.4%	8 745 644	50.6%	2.9%
Employee related costs	8 740 592	2 050 690	23.5%	2 469 840	28.3%	4 520 530	51.7%	2 241 824	51.3%	10.2%
Remuneration of councillors	134 301	29 977	22.3%	29 944	22.3%	59 921	44.6%	28 236	46.3%	6.0%
Debt impairment	1 481 233	716 878	48.4%	725 604	49.0%	1 442 482	97.4%	605 282	70.9%	19.9%
Depreciation and asset impairment	2 795 813	487 797	17.4%	524 352	18.8%	1 012 149	36.2%	415 100	35.1%	26.3%
Finance charges	1 809 644	362 763	20.0%	373 201	20.6%	735 964	40.7%	390 664	50.2%	(4.5%)
Bulk purchases	12 477 870	4 204 034	33.7%	2 558 640	20.5%	6 762 673	54.2%	2 496 619	51.0%	2.5%
Other Materials	44 945	-	-	-	-	-	-	-	-	-
Contracted services	3 850 659	672 552	17.5%	901 636	23.4%	1 574 188	40.9%	836 259	42.3%	7.8%
Transfers and grants	299 689	57 167	19.1%	173 800	58.0%	230 967	77.1%	48 755	35.9%	256.5%
Other expenditure	5 148 375	974 531	18.9%	1 238 908	24.1%	2 213 439	43.0%	1 280 933	47.4%	(3.3%)
Loss on disposal of PPE	-	293	-	451	-	744	-	401 973	842 992.8%	(99.9%)
Surplus/(Deficit)	2 524 162	(172 167)		1 121 006		948 839		273 479		
Transfers recognised - capital	2 654 718	43 230	1.6%	496 128	18.7%	539 358	20.3%	469 545	25.2%	5.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 178 880	(128 937)		1 617 134		1 488 197		743 025		
Taxation	528 805	8 308	1.6%	8 775	1.7%	17 083	3.2%	10 244	3.0%	(14.3%)
Surplus/(Deficit) after taxation	4 650 075	(137 245)		1 608 359		1 471 114		732 780		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 650 075	(137 245)		1 608 359		1 471 114		732 780		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 650 075	(137 245)		1 608 359		1 471 114		732 780		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	10 875 150	892 648	8.2%	766 931	7.1%	1 659 580	15.3%	940 806	19.2%	(18.5%)
National Government	2 654 718	904 880	34.1%	(618 411)	(23.3%)	286 469	10.8%	183 240	13.8%	(437.5%)
Provincial Government	-	(171 002)	-	516 863	-	345 861	-	104 634	-	394.0%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 654 718	733 878	27.6%	(101 548)	(3.8%)	632 330	23.8%	287 874	17.9%	(135.3%)
Borrowing	3 276 000	174 491	5.3%	257 977	7.9%	432 469	13.2%	79 444	13.1%	224.7%
Internally generated funds	4 481 367	(15 118)	(.3%)	609 899	13.6%	594 781	13.3%	504 570	20.1%	20.9%
Public contributions and donations	463 065	(602)	(.1%)	602	.1%	-	-	68 918	40.5%	(99.1%)
Capital Expenditure Standard Classification	10 875 150	892 648	8.2%	766 931	7.1%	1 659 580	15.3%	940 806	19.2%	(18.5%)
Governance and Administration	1 838 847	(36 767)	(2.0%)	96 421	5.2%	59 654	3.2%	43 613	5.2%	121.1%
Executive & Council	143 880	(1 448)	(1.0%)	3 111	2.2%	1 663	1.2%	557	.7%	458.5%
Budget & Treasury Office	3 199	(7 259)	(226.9%)	7 512	234.8%	253	7.9%	1 485	5.3%	405.9%
Corporate Services	1 691 768	(28 060)	(1.7%)	85 798	5.1%	57 738	3.4%	41 571	5.6%	106.4%
Community and Public Safety	2 026 296	(166 544)	(8.2%)	435 591	21.5%	269 046	13.3%	190 892	30.8%	128.2%
Community & Social Services	138 536	(3 520)	(2.5%)	22 989	16.6%	19 468	14.1%	4 790	4.4%	379.9%
Sport And Recreation	166 400	(3 627)	(2.2%)	37 996	22.8%	34 369	20.7%	12 919	13.9%	194.1%
Public Safety	162 800	9 842	6.0%	15 557	9.6%	25 399	15.6%	4 269	4.9%	264.4%
Housing	1 473 534	(197 384)	(13.4%)	380 675	25.8%	183 291	12.4%	165 454	41.3%	130.1%
Health	85 026	28 145	33.1%	(21 626)	(25.4%)	6 519	7.7%	3 460	6.4%	(725.0%)
Economic and Environmental Services	3 495 610	1 423 816	40.7%	(979 827)	(28.0%)	443 989	12.7%	155 311	11.5%	(730.9%)
Planning and Development	964 908	281 942	29.2%	(212 721)	(22.0%)	69 221	7.2%	7 000	1.3%	(3 138.9%)
Road Transport	2 468 872	993 694	40.2%	(619 131)	(25.1%)	374 563	15.2%	147 668	15.6%	(519.3%)
Environmental Protection	61 830	148 180	239.7%	(147 975)	(239.3%)	205	.3%	643	3.5%	(23 113.3%)
Trading Services	3 514 397	(327 857)	(9.3%)	1 214 747	34.6%	886 890	25.2%	550 990	25.1%	120.5%
Electricity	2 221 762	(203 709)	(9.2%)	750 931	33.8%	547 222	24.6%	350 834	25.6%	114.0%
Water	654 951	(67 514)	(10.3%)	251 740	38.4%	184 226	28.1%	200 156	42.4%	25.8%
Waste Water Management	436 634	(44 924)	(10.3%)	44 333	10.2%	(591)	(.1%)	-	7.1%	(100.0%)
Waste Management	201 050	(11 709)	(5.8%)	167 742	83.4%	156 033	77.6%	-	2.5%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	39 572 706	8 437 764	21.3%	8 887 870	22.5%	17 325 634	43.8%	8 643 470	43.7%	2.8%
Ratepayers and other	30 699 269	7 193 265	23.4%	7 225 754	23.5%	14 419 019	47.0%	6 823 418	44.9%	5.9%
Government - operating	5 690 916	1 327 744	23.3%	1 324 549	23.3%	2 652 293	46.6%	1 298 944	47.2%	2.0%
Government - capital	2 654 718	(242 888)	(9.1%)	327 580	12.3%	84 692	3.2%	433 489	22.7%	(24.4%)
Interest	527 803	159 643	30.2%	9 987	1.9%	169 630	32.1%	87 619	44.4%	(88.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(31 942 115)	(8 159 622)	25.5%	(7 201 812)	22.5%	(15 361 434)	48.1%	(6 677 755)	48.5%	7.8%
Suppliers and employees	(30 132 471)	(7 753 849)	25.7%	(6 773 972)	22.5%	(14 527 821)	48.2%	(6 238 467)	48.2%	8.6%
Finance charges	(1 809 644)	(362 763)	20.0%	(255 946)	14.1%	(618 709)	34.2%	(390 533)	50.2%	(34.5%)
Transfers and grants	-	(43 010)	-	(171 894)	-	(214 904)	-	(48 755)	-	252.6%
Net Cash from/(used) Operating Activities	7 630 590	278 142	3.6%	1 686 058	22.1%	1 964 200	25.7%	1 965 715	24.4%	(14.2%)
Cash Flow from Investing Activities										
Receipts	(845 147)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	20 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(25 164)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(839 983)	-	-	-	-	-	-	-	-	-
Payments	(10 331 390)	(1 756 448)	17.0%	(1 244 225)	12.0%	(3 000 673)	29.0%	(1 103 923)	30.7%	12.7%
Capital assets	(10 331 390)	(1 756 448)	17.0%	(1 244 225)	12.0%	(3 000 673)	29.0%	(1 103 923)	30.7%	12.7%
Net Cash from/(used) Investing Activities	(11 176 537)	(1 756 448)	15.7%	(1 244 225)	11.1%	(3 000 673)	26.8%	(1 103 923)	28.1%	12.7%
Cash Flow from Financing Activities										
Receipts	3 276 000	-	-	-	-	-	-	-	41.7%	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 276 000	-	-	-	-	-	-	-	41.7%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(981 893)	(550 581)	56.1%	(1 087 504)	110.8%	(1 638 085)	166.8%	(191 127)	195.4%	469.0%
Repayment of borrowing	(981 893)	(550 581)	56.1%	(1 087 504)	110.8%	(1 638 085)	166.8%	(191 127)	195.4%	469.0%
Net Cash from/(used) Financing Activities	2 294 107	(550 581)	(24.0%)	(1 087 504)	(47.4%)	(1 638 085)	(71.4%)	(191 127)	(19.5%)	469.0%
Net Increase/(Decrease) in cash held	(1 251 839)	(2 028 887)	162.1%	(645 671)	51.6%	(2 674 558)	213.7%	670 665	(113.7%)	(196.3%)
Cash/cash equivalents at the year begin:	6 324 252	4 966 394	78.5%	2 937 507	46.4%	4 966 394	78.5%	3 685 759	132.6%	(20.3%)
Cash/cash equivalents at the year end:	5 072 413	2 937 507	57.9%	2 291 836	45.2%	2 291 836	45.2%	4 356 424	101.4%	(47.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	703 407	14.7%	219 159	4.6%	161 945	3.4%	3 709 756	77.4%	4 794 267	26.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	852 597	19.0%	265 515	5.9%	262 322	5.8%	3 106 985	69.2%	4 487 419	24.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	487 471	12.3%	89 271	2.3%	64 133	1.6%	3 307 139	83.8%	3 948 015	21.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	468 938	14.7%	146 106	4.6%	107 963	3.4%	2 473 171	77.4%	3 196 178	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	128 742	8.5%	54 981	3.6%	47 406	3.1%	1 286 478	84.8%	1 517 607	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5 688	2.1%	5 167	1.9%	5 090	1.8%	259 445	94.2%	275 388	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 646 842	14.5%	780 199	4.3%	648 859	3.6%	14 142 973	77.6%	18 218 873	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	74 403	12.6%	(10 827)	(1.8%)	31 375	5.3%	493 352	83.9%	588 304	3.2%	-	-	-	-
Commercial	1 425 819	22.2%	216 628	3.4%	295 431	4.6%	4 484 252	69.8%	6 422 131	35.2%	-	-	-	-
Households	1 140 932	10.4%	569 231	5.2%	316 963	2.9%	8 905 924	81.5%	10 933 051	60.0%	-	-	-	-
Other	5 688	2.1%	5 167	1.9%	5 090	1.8%	259 445	94.2%	275 388	1.5%	-	-	-	-
Total By Customer Group	2 646 842	14.5%	780 199	4.3%	648 859	3.6%	14 142 973	77.6%	18 218 873	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	832 059	100.0%	-	-	-	-	-	-	832 059	30.8%
Bulk Water	279 313	100.0%	-	-	-	-	-	-	279 313	10.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	312 358	73.6%	70 058	16.5%	2 000	.5%	40 083	9.4%	424 498	15.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 084 779	92.8%	346	-	1 503	.1%	82 507	7.1%	1 169 135	43.2%
Total	2 508 509	92.7%	70 404	2.6%	3 503	.1%	122 590	4.5%	2 705 005	100.0%

Contact Details

Municipal Manager	Mr Trevor Fowler	011 407 7309
Financial Manager	Mr Reggie Boqo	011 358 3618

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	24 939 484	6 445 122	25.8%	5 985 774	24.0%	12 430 896	49.8%	5 387 839	49.8%	11.1%
Property rates	4 888 154	1 181 188	24.2%	1 224 260	25.0%	2 405 448	49.2%	1 051 361	47.0%	16.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 714 755	2 714 663	27.9%	2 039 747	21.0%	4 754 410	48.9%	2 008 622	48.0%	1.5%
Service charges - water revenue	3 071 955	750 011	24.4%	820 316	26.7%	1 570 327	51.1%	709 439	49.4%	15.6%
Service charges - sanitation revenue	737 535	177 296	24.0%	190 539	25.8%	367 835	49.9%	159 225	47.9%	19.7%
Service charges - refuse revenue	996 597	250 426	25.1%	253 900	25.5%	504 326	50.6%	171 879	49.4%	47.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	268 884	18 553	6.9%	35 460	13.2%	54 014	20.1%	20 429	35.2%	73.6%
Interest earned - external investments	66 622	12 370	18.6%	6 550	9.8%	18 920	28.4%	12 774	54.9%	(48.7%)
Interest earned - outstanding debtors	227 379	86 156	37.9%	89 915	39.5%	176 071	77.4%	79 179	63.7%	13.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	75 022	1 315	1.8%	537	.7%	1 852	2.5%	924	3.0%	(41.9%)
Licences and permits	58 578	9 376	16.0%	14 042	24.0%	23 418	40.0%	14 467	47.2%	(2.9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	3 174 408	1 050 384	33.1%	1 065 550	33.6%	2 115 934	66.7%	946 843	65.6%	12.5%
Other own revenue	1 659 596	193 384	11.7%	244 224	14.7%	437 608	26.4%	212 697	37.7%	14.8%
Gains on disposal of PPE	-	-	-	734	-	734	-	-	-	(100.0%)
Operating Expenditure	23 839 956	6 093 362	25.6%	6 844 862	28.7%	12 938 224	54.3%	5 980 344	47.5%	14.5%
Employee related costs	6 599 935	1 550 097	23.5%	1 805 713	27.4%	3 355 810	50.8%	1 662 811	49.8%	8.6%
Remuneration of councillors	109 043	25 370	23.3%	25 253	23.2%	50 623	46.4%	24 137	47.1%	4.6%
Debt impairment	650 518	97 199	14.9%	528 066	81.2%	625 265	96.1%	97 565	24.6%	441.2%
Depreciation and asset impairment	1 116 341	242 298	21.7%	311 784	27.9%	554 081	49.6%	224 982	47.1%	38.6%
Finance charges	898 191	90 634	10.1%	365 338	40.7%	455 973	50.8%	321 351	48.0%	13.7%
Bulk purchases	8 129 270	2 646 666	32.6%	1 729 336	21.3%	4 376 003	53.8%	2 160 725	53.0%	(20.0%)
Other Materials	410 262	35 230	8.6%	86 216	21.0%	121 447	29.6%	66 778	23.1%	29.1%
Contracted services	2 002 023	518 318	25.9%	814 093	40.7%	1 332 411	66.6%	404 996	48.5%	101.0%
Transfers and grants	262 327	25 593	9.8%	146 469	55.8%	172 062	65.6%	81 364	39.7%	80.0%
Other expenditure	3 662 046	861 435	23.5%	1 032 593	28.2%	1 894 028	51.7%	903 732	40.7%	14.3%
Loss on disposal of PPE	-	522	-	-	-	522	-	31 905	-	(100.0%)
Surplus/(Deficit)	1 099 528	351 760		(859 088)		(507 328)		(592 505)		
Transfers recognised - capital	2 544 400	578 198	22.7%	569 885	22.4%	1 148 083	45.1%	647 391	44.7%	(12.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 643 928	929 957		(289 203)		640 755		54 886		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 643 928	929 957		(289 203)		640 755		54 886		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 643 928	929 957		(289 203)		640 755		54 886		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 643 928	929 957		(289 203)		640 755		54 886		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	4 167 987	788 529	18.9%	978 758	23.5%	1 767 286	42.4%	1 179 565	39.0%	(17.0%)
National Government	2 529 271	592 202	23.4%	662 968	26.2%	1 255 170	49.6%	623 732	46.1%	6.3%
Provincial Government	15 129	-	-	(1 481)	(9.8%)	(1 481)	(9.8%)	906	4.7%	(263.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 544 400	592 202	23.3%	661 487	26.0%	1 253 688	49.3%	624 638	44.7%	5.9%
Borrowing	1 500 000	185 408	12.4%	294 265	19.6%	479 672	32.0%	413 200	35.1%	(28.8%)
Internally generated funds	43 487	3 397	7.8%	8 388	19.3%	11 785	27.1%	119 712	28.9%	(93.0%)
Public contributions and donations	80 100	7 522	9.4%	14 618	18.2%	22 140	27.6%	22 015	35.3%	(33.6%)
Capital Expenditure Standard Classification	4 167 987	788 529	18.9%	978 758	23.5%	1 767 286	42.4%	1 179 565	39.0%	(17.0%)
Governance and Administration	336 029	78 818	23.5%	131 211	39.0%	210 029	62.5%	83 876	21.9%	56.4%
Executive & Council	187 229	61 445	32.8%	101 997	54.5%	163 442	87.3%	35 678	30.6%	185.9%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	148 800	17 373	11.7%	29 214	19.6%	46 588	31.3%	48 198	18.2%	(39.4%)
Community and Public Safety	1 096 442	67 442	6.2%	112 047	10.2%	179 488	16.4%	247 109	37.3%	(54.7%)
Community & Social Services	17 600	2 000	11.4%	5 358	30.4%	7 358	41.8%	4 421	9.9%	21.2%
Sport And Recreation	112 000	4 299	3.8%	18 071	16.1%	22 369	20.0%	70 392	49.7%	(74.3%)
Public Safety	32 037	8 913	27.8%	5 358	16.7%	14 271	44.5%	4 459	8.3%	20.2%
Housing	901 305	50 274	5.6%	76 381	8.5%	126 655	14.1%	160 867	39.5%	(52.5%)
Health	33 500	1 956	5.8%	6 879	20.5%	8 835	26.4%	6 970	22.3%	(1.3%)
Economic and Environmental Services	1 565 770	432 424	27.6%	459 420	29.3%	891 844	57.0%	448 843	44.5%	2.4%
Planning and Development	2 800	83	3.0%	282	10.1%	365	13.0%	337	15.6%	(16.3%)
Road Transport	1 561 470	432 267	27.7%	458 084	29.3%	890 351	57.0%	448 507	44.8%	2.1%
Environmental Protection	1 500	74	4.9%	1 054	70.3%	1 128	75.2%	-	(.6%)	(100.0%)
Trading Services	1 156 246	208 694	18.0%	272 922	23.6%	481 616	41.7%	383 907	38.7%	(28.9%)
Electricity	642 500	104 934	16.3%	152 559	23.7%	257 493	40.1%	94 491	33.1%	61.5%
Water	149 600	22 896	15.3%	19 602	13.1%	42 499	28.4%	64 977	45.6%	(69.8%)
Waste Water Management	349 146	80 418	23.0%	98 753	28.3%	179 171	51.3%	223 569	40.9%	(55.8%)
Waste Management	15 000	446	3.0%	2 008	13.4%	2 454	16.4%	870	5.0%	130.8%
Other	13 500	1 150	8.5%	3 158	23.4%	4 308	31.9%	15 830	56.6%	(80.1%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	26 355 426	6 848 256	26.0%	6 554 924	24.9%	13 403 180	50.9%	6 035 230	51.7%	8.6%
Ratepayers and other	20 449 216	5 121 148	25.0%	4 823 025	23.6%	9 944 173	48.6%	4 349 043	49.6%	10.9%
Government - operating	3 166 498	1 050 384	33.2%	1 065 550	33.7%	2 115 934	66.8%	946 843	65.6%	12.5%
Government - capital	2 544 400	578 198	22.7%	569 885	22.4%	1 148 083	45.1%	647 391	46.3%	(12.0%)
Interest	195 312	98 525	50.4%	96 465	49.4%	194 990	99.8%	91 953	101.3%	4.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(21 903 700)	(7 879 039)	36.0%	(6 133 703)	28.0%	(14 012 742)	64.0%	(4 666 086)	60.2%	31.5%
Suppliers and employees	(20 768 836)	(7 762 812)	37.4%	(5 621 896)	27.1%	(13 384 708)	64.4%	(4 263 372)	61.0%	31.9%
Finance charges	(898 191)	(90 634)	10.1%	(365 338)	40.7%	(455 973)	50.8%	(321 351)	48.0%	13.7%
Transfers and grants	(236 673)	(25 593)	10.8%	(146 469)	61.9%	(172 062)	72.7%	(81 364)	39.7%	80.0%
Net Cash from/(used) Operating Activities	4 451 726	(1 030 784)	(23.2%)	421 221	9.5%	(609 562)	(13.7%)	1 369 144	(.3%)	(69.2%)
Cash Flow from Investing Activities										
Receipts	(51 447)	378 561	(735.8%)	679 697	(1 321.2%)	1 058 258	(2 057.0%)	329 478	1 084.4%	106.3%
Proceeds on disposal of PPE	-	22 059	-	35 340	-	57 399	-	5 492	-	543.5%
Decrease in non-current debtors	-	264 302	-	595 243	-	859 545	-	296 353	(697.2%)	100.9%
Decrease in other non-current receivables	48 553	108 416	223.3%	(35 887)	(73.9%)	72 529	149.4%	6 512	-	(651.1%)
Decrease (increase) in non-current investments	(100 000)	(16 216)	16.2%	85 000	(85.0%)	68 784	(68.8%)	21 121	(26.3%)	302.4%
Payments	(4 012 608)	(788 529)	19.7%	(978 758)	24.4%	(1 767 286)	44.0%	(1 179 565)	39.5%	(17.0%)
Capital assets	(4 012 608)	(788 529)	19.7%	(978 758)	24.4%	(1 767 286)	44.0%	(1 179 565)	39.5%	(17.0%)
Net Cash from/(used) Investing Activities	(4 064 055)	(409 968)	10.1%	(299 061)	7.4%	(709 029)	17.4%	(850 087)	26.5%	(64.8%)
Cash Flow from Financing Activities										
Receipts	1 523 200	1 459 742	95.8%	152 777	10.0%	1 612 518	105.9%	(370 664)	16.4%	(141.2%)
Short term loans	-	1 479 966	-	183 078	-	1 663 044	-	275 000	-	(33.4%)
Borrowing long term/refinancing	1 500 000	-	-	-	-	-	-	(635 083)	-	(100.0%)
Increase (decrease) in consumer deposits	23 200	(20 224)	(87.2%)	(30 301)	(130.6%)	(50 526)	(217.8%)	(10 581)	(10.2%)	186.4%
Payments	(634 301)	(71 922)	11.3%	(614 801)	96.9%	(686 722)	108.3%	(219 471)	49.5%	180.1%
Repayment of borrowing	(634 301)	(71 922)	11.3%	(614 801)	96.9%	(686 722)	108.3%	(219 471)	49.5%	180.1%
Net Cash from/(used) Financing Activities	888 898	1 387 820	156.1%	(462 024)	(52.0%)	925 796	104.2%	(590 135)	(6.0%)	(21.7%)
Net Increase/(Decrease) in cash held	1 276 569	(52 931)	(4.1%)	(339 863)	(26.6%)	(392 795)	(30.8%)	(71 078)	(8 383.3%)	378.2%
Cash/cash equivalents at the year begin:	1 416 667	847 816	59.8%	794 885	56.1%	847 816	59.8%	557 309	100.0%	42.6%
Cash/cash equivalents at the year end:	2 693 236	794 885	29.5%	455 021	16.9%	455 021	16.9%	486 230	28.8%	(6.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	309 433	25.9%	57 195	4.8%	59 396	5.0%	768 281	64.3%	1 194 306	18.7%	135 715	11.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	294 111	28.6%	30 200	2.9%	10 469	1.0%	692 732	67.4%	1 027 511	16.1%	28 635	2.8%	-	-
Receivables from Non-exchange Transactions - Property Rates	440 539	23.2%	72 516	3.8%	59 550	3.1%	1 328 439	69.9%	1 901 043	29.7%	50 389	2.7%	-	-
Receivables from Exchange Transactions - Waste Water Management	66 533	29.4%	8 274	3.7%	7 644	3.4%	143 913	63.6%	226 364	3.5%	27 529	12.2%	-	-
Receivables from Exchange Transactions - Waste Management	87 540	25.5%	12 504	3.6%	10 638	3.1%	233 049	67.8%	343 731	5.4%	48 474	14.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8 915	4.8%	1 683	.9%	1 242	.7%	172 451	93.6%	184 291	2.9%	635	.3%	-	-
Interest on Arrear Debtor Accounts	71 730	8.2%	26 725	3.0%	25 302	2.9%	754 835	85.9%	878 592	13.7%	57 279	6.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(33 554)	(5.2%)	8 188	1.3%	18 136	2.8%	650 158	101.1%	642 928	10.0%	144 648	22.5%	-	-
Total By Income Source	1 245 247	19.5%	217 284	3.4%	192 376	3.0%	4 743 859	74.1%	6 398 766	100.0%	493 302	7.7%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	460 487	24.4%	77 874	4.1%	62 073	3.3%	1 287 869	68.2%	1 888 303	29.5%	30 080	1.6%	-	-
Households	681 100	18.7%	120 219	3.3%	118 328	3.3%	2 719 768	74.7%	3 639 415	56.9%	450 298	12.4%	-	-
Other	103 661	11.9%	19 191	2.2%	11 976	1.4%	736 221	84.5%	871 049	13.6%	12 924	1.5%	-	-
Total By Customer Group	1 245 247	19.5%	217 284	3.4%	192 376	3.0%	4 743 859	74.1%	6 398 766	100.0%	493 302	7.7%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	459 792	100.0%	-	-	-	-	-	-	459 792	13.2%
Bulk Water	138 900	100.0%	-	-	-	-	-	-	138 900	4.0%
PAYE deductions	71 638	100.0%	-	-	-	-	-	-	71 638	2.1%
VAT (output less input)	(104 813)	100.0%	-	-	-	-	-	-	(104 813)	(3.0%)
Pensions / Retirement	87 373	100.0%	-	-	-	-	-	-	87 373	2.5%
Loan repayments	161 722	100.0%	-	-	-	-	-	-	161 722	4.7%
Trade Creditors	286 109	100.0%	-	-	-	-	-	-	286 109	8.2%
Auditor-General	3 903	100.0%	-	-	-	-	-	-	3 903	.1%
Other	2 366 156	100.0%	-	-	-	-	-	-	2 366 156	68.2%
Total	3 470 780	100.0%	-	-	-	-	-	-	3 470 780	100.0%

Contact Details

Municipal Manager	Mr Jason Ngobeni	012 358 4904/4901
Financial Manager	Mr Umar Banda (acting)	012 358 8100/1

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	4 708 536	1 288 197	27.4%	1 186 164	25.2%	2 474 361	52.6%	1 081 023	54.4%	9.7%
Property rates	539 000	135 384	25.1%	134 977	25.0%	270 361	50.2%	117 927	49.9%	14.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 977 314	540 824	27.4%	424 917	21.5%	965 742	48.8%	385 732	49.9%	10.2%
Service charges - water revenue	946 898	229 075	24.2%	241 937	25.6%	471 012	49.7%	223 909	62.0%	8.1%
Service charges - sanitation revenue	259 158	67 920	26.2%	102 611	39.6%	170 531	65.8%	68 717	59.3%	49.3%
Service charges - refuse revenue	171 227	45 634	26.7%	45 322	26.5%	90 956	53.1%	42 398	53.9%	6.9%
Service charges - other	27 564	1 734	6.3%	1 302	4.7%	3 035	11.0%	1 091	3.7%	19.3%
Rental of facilities and equipment	14 772	2 942	19.9%	(976)	(6.6%)	1 966	13.3%	2 901	41.8%	(133.6%)
Interest earned - external investments	11 152	1 321	11.8%	698	6.3%	2 019	18.1%	1 435	34.2%	(51.4%)
Interest earned - outstanding debtors	22 796	7 375	32.4%	8 473	37.2%	15 847	69.5%	7 345	55.2%	15.4%
Dividends received	5	3	60.5%	-	-	3	60.5%	3	-	(100.0%)
Fines	35 008	4 509	12.9%	2 280	6.5%	6 789	19.4%	5 132	32.8%	(55.6%)
Licences and permits	13	2	15.4%	3	23.1%	5	38.5%	1	17.1%	228.2%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	669 140	247 582	37.0%	217 887	32.6%	465 469	69.6%	219 021	68.1%	(.5%)
Other own revenue	33 075	3 864	11.7%	6 733	20.4%	10 597	32.0%	4 878	8.4%	38.0%
Gains on disposal of PPE	1 414	28	2.0%	-	-	28	2.0%	533	45.1%	(100.0%)
Operating Expenditure	4 566 121	830 731	18.2%	997 363	21.8%	1 828 095	40.0%	825 483	40.2%	20.8%
Employee related costs	918 945	217 465	23.7%	213 750	23.3%	431 215	46.9%	205 755	50.1%	3.9%
Remuneration of councillors	47 185	10 805	22.9%	10 753	22.8%	21 558	45.7%	6 665	31.9%	61.3%
Debt impairment	438 179	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	248 527	-	-	20 326	8.2%	20 326	8.2%	21 445	10.4%	(5.2%)
Finance charges	11 897	-	-	-	-	-	-	-	-	-
Bulk purchases	1 950 243	433 061	22.2%	465 680	23.9%	898 741	46.1%	397 824	45.8%	17.1%
Other Materials	8 281	5 178	62.5%	10 868	131.2%	16 046	193.8%	10 549	537.6%	3.0%
Contracted services	134 239	15 624	11.6%	54 532	40.6%	70 156	52.3%	6 041	28.1%	802.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	808 626	148 599	18.4%	221 455	27.4%	370 054	45.8%	177 204	49.7%	25.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	142 415	457 465		188 801		646 266		255 539		
Transfers recognised - capital	266 011	774	.3%	88 108	33.1%	88 883	33.4%	82 373	57.5%	7.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	408 425	458 240		276 909		735 149		337 912		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	408 425	458 240		276 909		735 149		337 912		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	408 425	458 240		276 909		735 149		337 912		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	408 425	458 240		276 909		735 149		337 912		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	408 425	32 728	8.0%	95 861	23.5%	128 589	31.5%	44 175	27.9%	117.0%
National Government	265 151	25 966	9.8%	49 887	18.8%	75 854	28.6%	36 960	48.1%	35.0%
Provincial Government	1 819	-	-	3 257	179.0%	3 257	179.0%	3 574	18.0%	(8.9%)
District Municipality	2 704	-	-	-	-	-	-	-	-	-
Other transfers and grants	300	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	269 974	25 966	9.6%	53 144	19.7%	79 110	29.3%	40 534	44.5%	31.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	138 451	6 761	4.9%	42 717	30.9%	49 479	35.7%	3 641	7.3%	1 073.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	408 425	32 728	8.0%	95 861	23.5%	128 589	31.5%	44 175	27.9%	117.0%
Governance and Administration	5 000	195	3.9%	2 215	44.3%	2 410	48.2%	189	-	1 069.4%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	4 000	195	4.9%	2 215	55.4%	2 410	60.3%	189	-	1 069.4%
Corporate Services	1 000	-	-	-	-	-	-	-	-	-
Community and Public Safety	42 321	-	-	-	-	-	-	-	-	-
Community & Social Services	8 814	-	-	-	-	-	-	-	-	-
Sport And Recreation	32 012	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	1 495	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	132 730	32 413	24.4%	93 647	70.6%	126 059	95.0%	44 969	183.2%	108.2%
Planning and Development	5 500	32 413	589.3%	93 647	1 702.7%	126 059	2 292.0%	44 969	1 369.5%	108.2%
Road Transport	127 230	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	228 375	119	.1%	-	-	119	.1%	(984)	(.4%)	(100.0%)
Electricity	83 900	119	.1%	-	-	119	.1%	(984)	(1.0%)	(100.0%)
Water	4 550	-	-	-	-	-	-	-	-	-
Waste Water Management	138 520	-	-	-	-	-	-	-	-	-
Waste Management	1 405	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	4 547 285	1 202 450	26.4%	1 169 222	25.7%	2 371 672	52.2%	1 107 957	56.2%	5.5%
Ratepayers and other	3 626 682	872 726	24.1%	902 090	24.9%	1 774 816	48.9%	850 780	53.7%	6.0%
Government - operating	623 644	238 348	38.2%	200 715	32.2%	439 063	70.4%	198 997	64.3%	.9%
Government - capital	263 007	82 677	31.4%	57 246	21.8%	139 923	53.2%	58 180	78.4%	(1.6%)
Interest	33 948	8 699	25.6%	9 171	27.0%	17 870	52.6%	-	-	(100.0%)
Dividends	5	-	-	-	-	-	-	-	-	-
Payments	(3 882 629)	(1 467 321)	37.8%	(1 073 274)	27.6%	(2 540 595)	65.4%	(1 025 477)	64.4%	4.7%
Suppliers and employees	(3 870 732)	(1 467 235)	37.9%	(1 071 229)	27.7%	(2 538 464)	65.6%	(1 025 477)	64.6%	4.5%
Finance charges	(11 897)	(86)	.7%	(2 045)	17.2%	(2 131)	17.9%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	664 656	(264 871)	(39.9%)	95 948	14.4%	(168 923)	(25.4%)	82 480	(1.9%)	16.3%
Cash Flow from Investing Activities										
Receipts	1 414	136 750	9 672.1%	79 171	5 599.7%	215 921	15 271.8%	55 498	8 618.0%	42.7%
Proceeds on disposal of PPE	1 414	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	136 750	-	79 171	-	215 921	-	55 498	-	42.7%
Payments	(408 425)	(38 708)	9.5%	(101 637)	24.9%	(140 345)	34.4%	(53 260)	45.1%	90.8%
Capital assets	(408 425)	(38 708)	9.5%	(101 637)	24.9%	(140 345)	34.4%	(53 260)	45.1%	90.8%
Net Cash from/(used) Investing Activities	(407 011)	98 041	(24.1%)	(22 465)	5.5%	75 576	(18.6%)	2 239	10.1%	(1 103.5%)
Cash Flow from Financing Activities										
Receipts	-	98 000	-	-	-	98 000	-	28 900	79.3%	(100.0%)
Short term loans	-	98 000	-	-	-	98 000	-	28 900	79.3%	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	(15 937)	-	(49 682)	-	(65 618)	-	(67 665)	56.0%	(26.6%)
Repayment of borrowing	-	(15 937)	-	(49 682)	-	(65 618)	-	(67 665)	56.0%	(26.6%)
Net Cash from/(used) Financing Activities	-	82 063	-	(49 682)	-	32 382	-	(38 765)	-	28.2%
Net Increase/(Decrease) in cash held	257 644	(84 767)	(32.9%)	23 801	9.2%	(60 965)	(23.7%)	45 954	(4.1%)	(48.2%)
Cash/cash equivalents at the year begin:	127 704	45 204	35.4%	(39 563)	(31.0%)	45 204	35.4%	(41 689)	-	(5.1%)
Cash/cash equivalents at the year end:	385 349	(39 563)	(10.3%)	(15 761)	(4.1%)	(15 761)	(4.1%)	4 264	2.4%	(469.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	68 827	3.7%	58 550	3.1%	56 864	3.1%	1 675 024	90.1%	1 859 265	44.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	63 768	18.3%	19 976	5.7%	15 841	4.6%	248 086	71.4%	347 672	8.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	40 057	8.1%	18 059	3.6%	15 127	3.1%	421 827	85.2%	495 071	11.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	18 438	2.9%	13 776	2.1%	12 693	2.0%	596 567	93.0%	641 474	15.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 415	2.9%	8 417	2.1%	7 890	2.0%	371 216	93.1%	398 938	9.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 546	1.2%	40 323	8.9%	5 335	1.2%	403 645	88.7%	454 848	10.8%	-	-	-	-
Total By Income Source	208 052	5.0%	159 100	3.8%	113 751	2.7%	3 716 365	88.5%	4 197 268	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 080	5.5%	13 336	5.2%	12 712	5.0%	214 297	84.2%	254 425	6.1%	-	-	-	-
Commercial	75 675	23.3%	19 570	6.0%	14 767	4.6%	214 284	66.1%	324 296	7.7%	-	-	-	-
Households	116 215	3.3%	89 078	2.5%	85 002	2.4%	3 207 261	91.7%	3 497 555	83.3%	-	-	-	-
Other	2 081	1.7%	37 116	30.7%	1 270	1.0%	80 524	66.6%	120 992	2.9%	-	-	-	-
Total By Customer Group	208 052	5.0%	159 100	3.8%	113 751	2.7%	3 716 365	88.5%	4 197 268	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	87 673	100.0%	-	-	-	-	-	-	87 673	46.8%
Bulk Water	46 053	100.0%	-	-	-	-	-	-	46 053	24.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	46 693	86.8%	3 984	7.4%	2 187	4.1%	929	1.7%	53 793	28.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	180 420	96.2%	3 984	2.1%	2 187	1.2%	929	.5%	187 519	100.0%

Contact Details

Municipal Manager	Mr S S Shabalala	016 950 5102
Financial Manager	Mr Pontsho Matlala (acting)	016 950 5429

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	739 385	192 397	26.0%	183 020	24.8%	375 417	50.8%	158 133	51.4%	15.7%
Property rates	130 588	33 221	25.4%	33 840	25.9%	67 062	51.4%	27 538	44.9%	22.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	273 688	68 610	25.1%	61 212	22.4%	129 822	47.4%	56 298	49.1%	8.7%
Service charges - water revenue	146 112	34 694	23.7%	36 696	25.1%	71 390	48.9%	33 461	53.4%	9.7%
Service charges - sanitation revenue	30 355	7 609	25.1%	7 801	25.7%	15 410	50.8%	6 890	52.2%	13.2%
Service charges - refuse revenue	29 508	6 844	23.2%	7 048	23.9%	13 891	47.1%	6 650	49.1%	6.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 300	242	18.6%	297	22.9%	539	41.5%	257	60.2%	15.6%
Interest earned - external investments	2 000	1 026	51.3%	1 630	81.5%	2 655	132.8%	(4 746)	73.8%	(134.3%)
Interest earned - outstanding debtors	4 000	2 459	61.5%	2 636	65.9%	5 095	127.4%	1 724	26.3%	52.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	14 523	1 835	12.6%	2 216	15.3%	4 052	27.9%	3 497	79.9%	(36.6%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	77 119	28 770	37.3%	24 564	31.9%	53 333	69.2%	21 284	68.6%	15.4%
Other own revenue	30 191	7 088	23.5%	5 080	16.8%	12 168	40.3%	5 279	42.4%	(3.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	828 153	170 734	20.6%	219 865	26.5%	390 599	47.2%	177 169	47.4%	24.1%
Employee related costs	186 356	41 154	22.1%	42 321	22.7%	83 475	44.8%	38 036	46.8%	11.3%
Remuneration of councillors	9 052	2 152	23.8%	2 121	23.4%	4 273	47.2%	2 005	41.0%	5.8%
Debt impairment	28 680	7 170	25.0%	7 170	25.0%	14 340	50.0%	6 765	50.0%	6.0%
Depreciation and asset impairment	131 700	32 925	25.0%	32 925	25.0%	65 850	50.0%	29 338	50.0%	12.2%
Finance charges	18 806	327	1.7%	9 120	48.5%	9 447	50.2%	8 244	38.3%	10.6%
Bulk purchases	283 639	60 309	21.3%	88 773	31.3%	149 082	52.6%	60 483	53.1%	46.8%
Other Materials	-	4 351	-	10 215	-	14 566	-	5 073	-	101.4%
Contracted services	56 968	9 500	16.7%	13 111	23.0%	22 611	39.7%	12 721	36.5%	3.1%
Transfers and grants	5 926	4	.1%	1 667	28.1%	1 671	28.2%	3	-	59 754.7%
Other expenditure	107 026	12 843	12.0%	12 441	11.6%	25 284	23.6%	14 501	30.7%	(14.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(88 768)	21 663		(36 845)		(15 182)		(19 036)		
Transfers recognised - capital	31 236	13 625	43.6%	10 215	32.7%	23 840	76.3%	15 203	25.0%	(32.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	1 200	(946)	(78.9%)	(836)	(69.6%)	(1 782)	(148.5%)	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	(56 332)	34 342		(27 466)		6 876		(3 833)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(56 332)	34 342		(27 466)		6 876		(3 833)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(56 332)	34 342		(27 466)		6 876		(3 833)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(56 332)	34 342		(27 466)		6 876		(3 833)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	82 392	20 729	25.2%	9 349	11.3%	30 078	36.5%	11 837	13.8%	(21.0%)
National Government	28 705	8 394	29.2%	2 086	7.3%	10 480	36.5%	6 448	16.1%	(67.7%)
Provincial Government	1 450	-	-	118	8.2%	118	8.2%	181	-	(34.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	4 300	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 455	8 394	24.4%	2 204	6.4%	10 599	30.8%	6 629	16.3%	(66.7%)
Borrowing	24 400	10 610	43.5%	3 880	15.9%	14 490	59.4%	4 215	13.6%	(8.0%)
Internally generated funds	14 987	1 694	11.3%	3 027	20.2%	4 720	31.5%	992	8.6%	205.1%
Public contributions and donations	8 550	31	.4%	238	2.8%	269	3.1%	-	-	(100.0%)
Capital Expenditure Standard Classification	82 392	20 729	25.2%	9 349	11.3%	30 078	36.5%	11 837	13.8%	(21.0%)
Governance and Administration	2 553	372	14.6%	718	28.1%	1 090	42.7%	2 501	176.9%	(71.3%)
Executive & Council	265	-	-	497	187.5%	497	187.5%	280	33.9%	77.5%
Budget & Treasury Office	140	11	7.8%	48	34.4%	59	42.2%	56	56.3%	(13.3%)
Corporate Services	2 148	361	16.8%	173	8.1%	534	24.9%	2 166	452.9%	(92.0%)
Community and Public Safety	14 150	6 511	46.0%	956	6.8%	7 467	52.8%	1 321	13.7%	(27.6%)
Community & Social Services	4 220	-	-	130	3.1%	130	3.1%	1 089	22.9%	(88.1%)
Sport And Recreation	7 824	5 922	75.7%	761	9.7%	6 683	85.4%	59	1.4%	1 192.8%
Public Safety	2 106	590	28.0%	65	3.1%	655	31.1%	173	8.7%	(62.4%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 577	8 162	64.9%	2 448	19.5%	10 609	84.4%	1 278	8.9%	91.5%
Planning and Development	125	-	-	32	25.9%	32	25.9%	36	96.6%	(10.6%)
Road Transport	12 452	8 162	65.5%	2 415	19.4%	10 577	84.9%	1 242	8.8%	94.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	53 112	5 684	10.7%	5 227	9.8%	10 912	20.5%	6 737	13.2%	(22.4%)
Electricity	20 680	1 604	7.8%	1 770	8.6%	3 373	16.3%	3 869	25.7%	(54.3%)
Water	16 430	2 062	12.6%	1 166	7.1%	3 228	19.6%	256	5.9%	354.6%
Waste Water Management	13 952	1 230	8.8%	1 834	13.1%	3 063	22.0%	2 544	8.7%	(27.9%)
Waste Management	2 050	789	38.5%	458	22.4%	1 247	60.8%	68	3.7%	577.0%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	729 002	211 635	29.0%	223 534	30.7%	435 169	59.7%	185 163	52.7%	20.7%
Ratepayers and other	618 647	165 757	26.8%	184 489	29.8%	350 246	56.6%	150 578	55.8%	22.5%
Government - operating	77 119	28 770	37.3%	22 514	29.2%	51 283	66.5%	29 107	79.3%	(22.7%)
Government - capital	31 236	13 625	43.6%	12 265	39.3%	25 890	82.9%	3 000	10.5%	308.8%
Interest	2 000	3 484	174.2%	4 266	213.3%	7 750	387.5%	2 478	41.4%	72.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(784 925)	(187 015)	23.8%	(189 576)	24.2%	(376 591)	48.0%	(155 795)	54.8%	21.7%
Suppliers and employees	(766 120)	(186 685)	24.4%	(178 789)	23.3%	(365 474)	47.7%	(147 547)	55.4%	21.2%
Finance charges	(18 806)	(327)	1.7%	(9 120)	48.5%	(9 447)	50.2%	(8 244)	38.3%	10.6%
Transfers and grants	-	(4)	-	(1 667)	-	(1 671)	-	(4)	-	38 820.2%
Net Cash from/(used) Operating Activities	(55 924)	24 620	(44.0%)	33 958	(60.7%)	58 578	(104.7%)	29 368	42.9%	15.6%
Cash Flow from Investing Activities										
Receipts	-	(79 638)	-	1 036	-	(78 602)	-	(37 000)	1 029.4%	(102.8%)
Proceeds on disposal of PPE	-	362	-	1 036	-	1 398	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(80 000)	-	-	-	(80 000)	-	(37 000)	-	(100.0%)
Payments	(81 192)	(20 729)	25.5%	(9 349)	11.5%	(30 078)	37.0%	(11 874)	13.6%	(21.3%)
Capital assets	(81 192)	(20 729)	25.5%	(9 349)	11.5%	(30 078)	37.0%	(11 874)	13.6%	(21.3%)
Net Cash from/(used) Investing Activities	(81 192)	(100 367)	123.6%	(8 313)	10.2%	(108 680)	133.9%	(48 874)	52.3%	(83.0%)
Cash Flow from Financing Activities										
Receipts	(410)	111	(27.0%)	(828)	201.9%	(717)	174.9%	34 139	2 958.5%	(102.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(410)	-	-	-	-	-	-	34 000	-	(100.0%)
Increase (decrease) in consumer deposits	-	111	-	(828)	-	(717)	-	139	43.8%	(696.3%)
Payments	(13 261)	(3 132)	23.6%	(7 967)	60.1%	(11 098)	83.7%	-	-	(100.0%)
Repayment of borrowing	(13 261)	(3 132)	23.6%	(7 967)	60.1%	(11 098)	83.7%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(13 671)	(3 021)	22.1%	(8 794)	64.3%	(11 815)	86.4%	34 139	92.9%	(125.8%)
Net Increase/(Decrease) in cash held	(150 786)	(78 768)	52.2%	16 851	(11.2%)	(61 917)	41.1%	14 633	192.9%	15.2%
Cash/cash equivalents at the year begin:	20 354	90 433	444.3%	11 665	57.3%	90 433	444.3%	13 191	115.4%	(11.6%)
Cash/cash equivalents at the year end:	(130 432)	11 665	(8.9%)	28 515	(21.9%)	28 515	(21.9%)	27 824	123.1%	2.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 576	18.5%	4 738	9.2%	2 413	4.7%	35 046	67.7%	51 773	31.8%	-	-	15 288	29.0%
Trade and Other Receivables from Exchange Transactions - Electricity	9 031	48.6%	1 367	7.3%	581	3.1%	7 620	41.0%	18 599	11.4%	-	-	3 769	20.0%
Receivables from Non-exchange Transactions - Property Rates	8 718	21.0%	3 053	7.4%	2 275	5.5%	27 451	66.2%	41 498	25.5%	-	-	13 882	33.0%
Receivables from Exchange Transactions - Waste Water Management	2 414	12.8%	944	5.0%	776	4.1%	14 796	78.2%	18 930	11.6%	-	-	5 852	30.0%
Receivables from Exchange Transactions - Waste Management	2 199	14.3%	1 119	7.3%	783	5.1%	11 295	73.4%	15 397	9.5%	-	-	4 808	31.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	834	5.8%	825	5.7%	675	4.7%	12 020	83.7%	14 354	8.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(18 174)	(768.4%)	1 125	47.6%	652	27.6%	18 763	793.3%	2 365	1.5%	-	-	22 582	954.0%
Total By Income Source	14 599	9.0%	13 171	8.1%	8 156	5.0%	126 991	77.9%	162 917	100.0%	-	-	66 182	40.0%
Debtors Age Analysis By Customer Group														
Organs of State	(1 785)	(31.8%)	448	8.0%	480	8.5%	6 470	115.3%	5 613	3.4%	-	-	571	10.0%
Commercial	4 111	19.7%	3 350	16.1%	930	4.5%	12 439	59.7%	20 830	12.8%	-	-	37 644	180.0%
Households	12 273	9.0%	9 373	6.9%	6 746	4.9%	108 082	79.2%	136 474	83.8%	-	-	27 966	20.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 599	9.0%	13 171	8.1%	8 156	5.0%	126 991	77.9%	162 917	100.0%	-	-	66 182	40.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	13 544	100.0%	-	-	-	-	-	-	13 544	51.8%
Bulk Water	7 857	100.0%	-	-	-	-	-	-	7 857	30.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 742	100.0%	-	-	-	-	-	-	4 742	18.1%
Total	26 143	100.0%	-	-	-	-	-	-	26 143	100.0%

Contact Details

Municipal Manager	Mr A S Albert de Klerk	016 360 7412
Financial Manager	Mrs Annette van Schalkwyk	016 360 7405

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	546 168	129 282	23.7%	127 675	23.4%	256 956	47.0%	108 342	45.0%	17.8%
Property rates	73 200	19 857	27.1%	22 335	30.5%	42 191	57.6%	15 644	48.1%	42.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	240 834	61 154	25.4%	47 801	19.8%	108 955	45.2%	47 863	44.3%	(.1%)
Service charges - water revenue	73 093	17 201	23.5%	17 031	23.3%	34 232	46.8%	17 855	52.2%	(4.6%)
Service charges - sanitation revenue	21 553	5 026	23.3%	5 195	24.1%	10 221	47.4%	4 849	47.7%	7.1%
Service charges - refuse revenue	25 565	6 277	24.6%	6 461	25.3%	12 738	49.8%	6 028	52.0%	7.2%
Service charges - other	254	35	13.8%	213	83.6%	248	97.5%	441	457.4%	(51.8%)
Rental of facilities and equipment	7 724	464	6.0%	1 056	13.7%	1 520	19.7%	461	9.5%	129.3%
Interest earned - external investments	1 272	132	10.4%	55	4.3%	187	14.7%	142	10.1%	(61.3%)
Interest earned - outstanding debtors	2 488	2 244	90.2%	2 208	88.7%	4 452	178.9%	1 853	111.7%	19.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 500	24	1.0%	1 856	74.2%	1 880	75.2%	49	21.6%	3 708.3%
Licences and permits	91	0	.3%	15	16.5%	15	16.8%	14	31.2%	5.1%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	91 364	15 006	16.4%	22 968	25.1%	37 975	41.6%	12 935	40.8%	77.6%
Other own revenue	6 231	1 862	29.9%	481	7.7%	2 343	37.6%	207	1.2%	132.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	544 209	84 078	15.4%	91 461	16.8%	175 538	32.3%	91 842	40.9%	(.4%)
Employee related costs	147 509	10 714	7.3%	17 974	12.2%	28 688	19.4%	24 212	42.5%	(25.8%)
Remuneration of councillors	8 185	-	-	3 275	40.0%	3 275	40.0%	1 853	44.5%	76.7%
Debt impairment	51 018	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	34 054	-	-	-	-	-	-	-	-	-
Finance charges	6 084	1 844	30.3%	1 961	32.2%	3 805	62.5%	1 984	56.5%	(1.2%)
Bulk purchases	207 281	47 706	23.0%	40 672	19.6%	88 378	42.6%	45 792	59.9%	(11.2%)
Other Materials	18 556	4 859	26.2%	6 762	36.4%	11 621	62.6%	1 172	3.2%	476.9%
Contracted services	611	107	17.5%	189	30.9%	296	48.4%	131	35.3%	44.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	70 910	18 848	26.6%	20 627	29.1%	39 475	55.7%	16 697	65.0%	23.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 959	45 204		36 214		81 418		16 500		
Transfers recognised - capital	32 037	9 846	30.7%	10 795	33.7%	20 642	64.4%	902	4.0%	1 096.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 996	55 050		47 009		102 059		17 402		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	33 996	55 050		47 009		102 059		17 402		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 996	55 050		47 009		102 059		17 402		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 996	55 050		47 009		102 059		17 402		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	47 654	17 174	36.0%	3 357	7.0%	20 531	43.1%	4 167	8.1%	(19.4%)
National Government	32 037	16 228	50.7%	2 178	6.8%	18 406	57.5%	3 577	10.4%	(39.1%)
Provincial Government	-	-	-	548	-	548	-	27	3.4%	1 944.5%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 037	16 228	50.7%	2 726	8.5%	18 954	59.2%	3 604	10.2%	(24.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 617	946	6.1%	631	4.0%	1 577	10.1%	563	3.0%	12.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	47 654	17 174	36.0%	3 357	7.0%	20 531	43.1%	4 167	8.1%	(19.4%)
Governance and Administration	2 567	360	14.0%	239	9.3%	599	23.3%	-	-	(100.0%)
Executive & Council	1 950	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	617	360	58.3%	239	38.8%	599	97.1%	-	-	(100.0%)
Community and Public Safety	1 000	586	58.6%	940	94.0%	1 526	152.6%	27	.7%	3 406.0%
Community & Social Services	1 000	586	58.6%	940	94.0%	1 526	152.6%	27	2.7%	3 406.0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 387	16 228	53.4%	2 178	7.2%	18 406	60.6%	4 140	12.2%	(47.4%)
Planning and Development	-	-	-	-	-	-	-	563	-	(100.0%)
Road Transport	30 387	16 228	53.4%	2 178	7.2%	18 406	60.6%	3 577	10.8%	(39.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	13 700	-	-	-	-	-	-	-	-	-
Electricity	7 000	-	-	-	-	-	-	-	-	-
Water	3 500	-	-	-	-	-	-	-	-	-
Waste Water Management	800	-	-	-	-	-	-	-	-	-
Waste Management	2 400	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	511 050	143 531	28.1%	131 370	25.7%	274 900	53.8%	125 340	57.2%	4.8%
Ratepayers and other	388 157	88 049	22.7%	93 797	24.2%	181 846	46.8%	92 066	54.1%	1.9%
Government - operating	87 096	35 229	40.4%	26 456	30.4%	61 685	70.8%	28 626	79.3%	(7.6%)
Government - capital	32 037	20 000	62.4%	10 912	34.1%	30 912	96.5%	4 400	39.4%	148.0%
Interest	3 760	252	6.7%	204	5.4%	457	12.1%	249	18.3%	(17.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(459 138)	(157 767)	34.4%	(108 030)	23.5%	(265 797)	57.9%	(105 917)	66.5%	2.0%
Suppliers and employees	(453 054)	(157 767)	34.8%	(108 030)	23.8%	(265 797)	58.7%	(102 691)	66.7%	5.2%
Finance charges	(6 084)	-	-	-	-	-	-	(3 226)	50.6%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	51 912	(14 237)	(27.4%)	23 340	45.0%	9 103	17.5%	19 424	11.6%	20.2%
Cash Flow from Investing Activities										
Receipts	-	65	-	65	-	130	-	78	-	(16.7%)
Proceeds on disposal of PPE	-	65	-	65	-	130	-	78	-	(16.7%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(45 654)	(20 083)	44.0%	(3 793)	8.3%	(23 876)	52.3%	(4 140)	8.0%	(8.4%)
Capital assets	(45 654)	(20 083)	44.0%	(3 793)	8.3%	(23 876)	52.3%	(4 140)	8.0%	(8.4%)
Net Cash from/(used) Investing Activities	(45 654)	(20 018)	43.8%	(3 728)	8.2%	(23 746)	52.0%	(4 063)	7.9%	(8.2%)
Cash Flow from Financing Activities										
Receipts	-	(159)	-	358	-	199	-	179	-	99.9%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(159)	-	358	-	199	-	179	-	99.9%
Payments	(2 818)	-	-	-	-	-	-	(1 238)	45.9%	(100.0%)
Repayment of borrowing	(2 818)	-	-	-	-	-	-	(1 238)	45.9%	(100.0%)
Net Cash from/(used) Financing Activities	(2 818)	(159)	5.6%	358	(12.7%)	199	(7.1%)	(1 059)	36.5%	(133.8%)
Net Increase/(Decrease) in cash held	3 440	(34 413)	(1 000.3%)	19 970	580.5%	(14 444)	(419.8%)	14 302	24.9%	39.6%
Cash/cash equivalents at the year begin:	984	8 248	838.6%	(26 165)	(2 660.3%)	8 248	838.6%	3 157	439.1%	(928.8%)
Cash/cash equivalents at the year end:	4 424	(26 165)	(591.5%)	(6 196)	(140.1%)	(6 196)	(140.1%)	17 459	113.2%	(135.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 155	4.7%	3 380	3.1%	3 896	3.6%	96 295	88.6%	108 726	28.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 617	16.1%	4 787	4.6%	3 586	3.5%	77 976	75.7%	102 966	27.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 614	13.6%	9 859	20.2%	1 959	4.0%	30 378	62.2%	48 810	13.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 759	5.4%	1 059	3.3%	950	2.9%	28 775	88.4%	32 542	8.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 996	3.8%	1 449	2.8%	1 325	2.5%	47 538	90.9%	52 309	13.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 527	4.9%	535	1.7%	624	2.0%	28 667	91.4%	31 353	8.3%	-	-	-	-
Total By Income Source	33 670	8.9%	21 069	5.6%	12 340	3.3%	309 628	82.2%	376 706	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 552	13.5%	2 128	11.3%	1 924	10.2%	12 280	65.0%	18 884	5.0%	-	-	-	-
Commercial	14 449	75.3%	1 728	9.0%	957	5.0%	2 060	10.7%	19 194	5.1%	-	-	-	-
Households	15 913	4.7%	16 780	5.0%	9 316	2.8%	294 195	87.5%	336 204	89.2%	-	-	-	-
Other	756	31.2%	433	17.9%	142	5.9%	1 093	45.1%	2 424	.6%	-	-	-	-
Total By Customer Group	33 670	8.9%	21 069	5.6%	12 340	3.3%	309 628	82.2%	376 706	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	88	.8%	10 442	99.2%	-	-	-	-	10 530	36.8%
Bulk Water	-	-	3 768	100.0%	-	-	-	-	3 768	13.2%
PAYE deductions	1 525	100.0%	-	-	-	-	-	-	1 525	5.3%
VAT (output less input)	1 229	100.0%	-	-	-	-	-	-	1 229	4.3%
Pensions / Retirement	1 788	100.0%	-	-	-	-	-	-	1 788	6.2%
Loan repayments	4 454	100.0%	-	-	-	-	-	-	4 454	15.5%
Trade Creditors	580	81.6%	46	6.5%	85	11.9%	-	-	711	2.5%
Auditor-General	752	100.0%	-	-	-	-	-	-	752	2.6%
Other	910	23.4%	1 159	29.8%	388	10.0%	1 430	36.8%	3 887	13.6%
Total	11 325	39.5%	15 416	53.8%	473	1.7%	1 430	5.0%	28 644	100.0%

Contact Details

Municipal Manager	Mr A Makhanya	016 340 4305
Financial Manager	Mr S Marota	016 340 4310

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	348 846	104 962	30.1%	101 973	29.2%	206 935	59.3%	94 667	59.1%	7.7%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	9 533	887	9.3%	2 853	29.9%	3 740	39.2%	2 243	49.3%	27.2%
Interest earned - external investments	2 199	570	25.9%	78	3.5%	647	29.4%	364	52.0%	(78.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	69 103	5 771	8.4%	16 677	24.1%	22 448	32.5%	13 652	35.7%	22.2%
Agency services	6 740	1 606	23.8%	1 601	23.8%	3 207	47.6%	1 604	44.8%	(.2%)
Transfers recognised - operational	251 597	94 937	37.7%	79 975	31.8%	174 912	69.5%	75 870	66.4%	5.4%
Other own revenue	9 586	1 191	12.4%	734	7.7%	1 925	20.1%	922	33.2%	(20.4%)
Gains on disposal of PPE	88	-	-	55	63.3%	55	63.3%	12	54.0%	360.2%
Operating Expenditure	348 805	80 337	23.0%	91 081	26.1%	171 417	49.1%	85 508	47.9%	6.5%
Employee related costs	207 216	51 895	25.0%	51 273	24.7%	103 168	49.8%	49 692	51.3%	3.2%
Remuneration of councillors	11 581	2 608	22.5%	2 593	22.4%	5 201	44.9%	2 464	47.1%	5.2%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	26 766	4 855	18.1%	7 057	26.4%	11 912	44.5%	6 916	49.5%	2.0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	35 567	5 531	15.5%	11 657	32.8%	17 188	48.3%	11 659	50.7%	-
Transfers and grants	1 365	-	-	-	-	-	-	-	-	-
Other expenditure	66 310	15 448	23.3%	18 501	27.9%	33 949	51.2%	14 777	47.6%	25.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	40	24 625		10 892		35 517		9 159		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40	24 625		10 892		35 517		9 159		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	40	24 625		10 892		35 517		9 159		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40	24 625		10 892		35 517		9 159		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40	24 625		10 892		35 517		9 159		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	17 238	2 239	13.0%	4 380	25.4%	6 619	38.4%	4 918	75.9%	(10.9%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 238	2 239	13.0%	4 380	25.4%	6 619	38.4%	4 918	-	(10.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	17 238	2 239	13.0%	4 380	25.4%	6 619	38.4%	4 918	75.9%	(10.9%)
Governance and Administration	13 500	2 239	16.6%	3 888	28.8%	6 126	45.4%	3 563	55.7%	9.1%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	13 500	2 239	16.6%	3 888	28.8%	6 126	45.4%	3 563	416.8%	9.1%
Community and Public Safety	-	-	-	-	-	-	-	442	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	442	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 738	-	-	493	13.2%	493	13.2%	913	(176.2%)	(46.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	3 248	-	-	-	-	-	-	913	-	(100.0%)
Environmental Protection	490	-	-	493	100.5%	493	100.5%	-	-	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	350 467	104 962	29.9%	101 918	29.1%	206 879	59.0%	94 718	59.2%	7.6%
Ratepayers and other	87 855	9 455	10.8%	21 865	24.9%	31 320	35.6%	18 485	37.8%	18.3%
Government - operating	260 552	94 937	36.4%	79 975	30.7%	174 912	67.1%	75 870	66.4%	5.4%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	2 060	570	27.6%	78	3.8%	647	31.4%	364	52.0%	(78.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(310 848)	(83 824)	27.0%	(68 042)	21.9%	(151 866)	48.9%	(81 352)	49.4%	(16.4%)
Suppliers and employees	(294 835)	(83 824)	28.4%	(68 042)	23.1%	(151 866)	51.5%	(81 352)	52.1%	(16.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(16 013)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	39 619	21 138	53.4%	33 875	85.5%	55 013	138.9%	13 366	135.8%	153.4%
Cash Flow from Investing Activities										
Receipts	50	-	-	55	110.7%	55	110.7%	(52)	(92.6%)	(207.1%)
Proceeds on disposal of PPE	50	-	-	55	110.7%	55	110.7%	(52)	(92.6%)	(207.1%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(17 702)	(2 239)	12.6%	(4 380)	24.7%	(6 619)	37.4%	(4 918)	69.6%	(10.9%)
Capital assets	(17 702)	(2 239)	12.6%	(4 380)	24.7%	(6 619)	37.4%	(4 918)	69.6%	(10.9%)
Net Cash from/(used) Investing Activities	(17 652)	(2 239)	12.7%	(4 325)	24.5%	(6 563)	37.2%	(4 970)	70.0%	(13.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	21 967	18 899	86.0%	29 550	134.5%	48 450	220.6%	8 396	188.7%	252.0%
Cash/cash equivalents at the year begin:	13 971	14 976	107.2%	33 875	242.5%	14 976	107.2%	39 965	61.9%	(15.2%)
Cash/cash equivalents at the year end:	35 938	33 875	94.3%	63 425	176.5%	63 425	176.5%	48 361	146.0%	31.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	532	27.0%	462	23.4%	-	-	978	49.6%	1 972	100.0%	-	-	-	-
Total By Income Source	532	27.0%	462	23.4%	-	-	978	49.6%	1 972	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	532	27.0%	462	23.4%	-	-	978	49.6%	1 972	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	532	27.0%	462	23.4%	-	-	978	49.6%	1 972	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	13 898	100.0%	-	-	-	-	-	-	13 898	20.4%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 416	100.0%	-	-	-	-	-	-	22 416	32.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	31 918	100.0%	-	-	-	-	-	-	31 918	46.8%
Total	68 232	100.0%	-	-	-	-	-	-	68 232	100.0%

Contact Details

Municipal Manager	Mr Y Chamda	016 450 3249
Financial Manager	Mr B Scholtz	016 450 3074

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	2 001 308	570 870	28.5%	408 322	20.4%	979 192	48.9%	468 151	51.7%	(12.8%)
Property rates	316 406	85 979	27.2%	99 371	31.4%	185 350	58.6%	71 893	50.6%	38.2%
Property rates - penalties and collection charges	32 486	5 208	16.0%	7 446	22.9%	12 655	39.0%	-	-	(100.0%)
Service charges - electricity revenue	833 172	213 972	25.7%	193 730	23.3%	407 702	48.9%	182 506	47.3%	6.2%
Service charges - water revenue	229 868	52 371	22.8%	56 412	24.5%	108 783	47.3%	59 323	49.5%	(4.9%)
Service charges - sanitation revenue	111 476	56 302	50.5%	2 394	2.1%	58 695	52.7%	25 369	45.8%	(90.6%)
Service charges - refuse revenue	105 544	25 699	24.3%	25 429	24.1%	51 129	48.4%	24 546	48.2%	3.6%
Service charges - other	-	-	-	-	-	-	-	6 315	-	(100.0%)
Rental of facilities and equipment	3 508	932	26.6%	751	21.4%	1 683	48.0%	793	50.7%	(5.3%)
Interest earned - external investments	1 468	-	-	1 549	105.5%	1 549	105.5%	984	152.0%	57.3%
Interest earned - outstanding debtors	13 732	7 598	55.3%	8 552	62.3%	16 150	117.6%	2 636	69.5%	224.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	23 522	4 137	17.6%	918	3.9%	5 055	21.5%	6 898	56.7%	(86.7%)
Licences and permits	24	4	17.9%	7	28.0%	11	45.9%	6	63.1%	9.9%
Agency services	24 950	16 166	64.8%	(483)	(1.9%)	15 683	62.9%	(458)	45.0%	5.3%
Transfers recognised - operational	250 984	96 358	38.4%	6 244	2.5%	102 602	40.9%	78 209	73.6%	(92.0%)
Other own revenue	52 167	6 144	11.8%	6 002	11.5%	12 146	23.3%	8 693	38.1%	(31.0%)
Gains on disposal of PPE	2 000	-	-	-	-	-	-	439	-	(100.0%)
Operating Expenditure	2 370 408	545 044	23.0%	514 536	21.7%	1 059 581	44.7%	410 178	45.8%	25.4%
Employee related costs	570 352	132 598	23.2%	138 937	24.4%	271 534	47.6%	127 320	47.9%	9.1%
Remuneration of councillors	28 387	6 248	22.0%	5 947	21.0%	12 195	43.0%	4 792	43.5%	24.1%
Debt impairment	45 775	13 445	29.4%	13 724	30.0%	27 169	59.4%	15 557	53.9%	(11.8%)
Depreciation and asset impairment	281 809	65 849	23.4%	72 210	25.6%	138 059	49.0%	1 466	45.2%	4 825.4%
Finance charges	58 067	12 664	21.8%	8 184	14.1%	20 848	35.9%	6 726	52.1%	21.7%
Bulk purchases	753 733	219 910	29.2%	156 465	20.8%	376 375	49.9%	147 125	51.4%	6.3%
Other Materials	75 281	6 870	9.1%	15 530	20.6%	22 399	29.8%	-	-	(100.0%)
Contracted services	227 635	41 087	18.0%	49 153	21.6%	90 241	39.6%	51 049	38.4%	(3.7%)
Transfers and grants	40 650	5 696	14.0%	9 460	23.3%	15 156	37.3%	6 525	36.7%	45.0%
Other expenditure	288 719	40 678	14.1%	44 927	15.6%	85 605	29.6%	49 619	33.2%	(9.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(369 100)	25 826		(106 214)		(80 388)		57 973		
Transfers recognised - capital	122 012	9 088	7.4%	25 092	20.6%	34 179	28.0%	36 241	42.7%	(30.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(247 088)	34 914		(81 123)		(46 209)		94 214		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(247 088)	34 914		(81 123)		(46 209)		94 214		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(247 088)	34 914		(81 123)		(46 209)		94 214		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(247 088)	34 914		(81 123)		(46 209)		94 214		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	483 996	24 603	5.1%	63 378	13.1%	87 981	18.2%	67 119	41.4%	(5.6%)
National Government	118 118	9 150	7.7%	22 918	19.4%	32 069	27.1%	31 823	44.7%	(28.0%)
Provincial Government	3 895	-	-	2 114	54.3%	2 114	54.3%	141	8.9%	1 395.1%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	122 012	9 150	7.5%	25 032	20.5%	34 183	28.0%	31 964	42.7%	(21.7%)
Borrowing	239 500	11 538	4.8%	29 189	12.2%	40 727	17.0%	709	4.8%	4 018.0%
Internally generated funds	122 484	3 915	3.2%	9 156	7.5%	13 071	10.7%	34 446	45.5%	(73.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	483 996	24 603	5.1%	63 378	13.1%	87 981	18.2%	67 119	41.4%	(5.6%)
Governance and Administration	25 778	2 006	7.8%	5 112	19.8%	7 118	27.6%	408	14.6%	1 152.3%
Executive & Council	17 071	1 958	11.5%	4 831	28.3%	6 789	39.8%	5	.5%	93 753.7%
Budget & Treasury Office	3 105	48	1.5%	275	8.9%	323	10.4%	102	10.2%	170.4%
Corporate Services	5 602	-	-	7	.1%	7	.1%	301	32.7%	(97.8%)
Community and Public Safety	37 374	162	.4%	3 802	10.2%	3 964	10.6%	9 034	21.2%	(57.9%)
Community & Social Services	9 597	-	-	2 114	22.0%	2 114	22.0%	2 169	73.5%	(2.5%)
Sport And Recreation	27 534	162	.6%	1 674	6.1%	1 836	6.7%	6 865	17.1%	(75.6%)
Public Safety	243	-	-	15	6.2%	15	6.2%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	167 160	14 179	8.5%	24 549	14.7%	38 728	23.2%	20 767	37.4%	18.2%
Planning and Development	64 815	683	1.1%	4 605	7.1%	5 288	8.2%	-	-	(100.0%)
Road Transport	76 154	11 878	15.6%	13 263	17.4%	25 141	33.0%	19 963	50.6%	(33.6%)
Environmental Protection	26 191	1 618	6.2%	6 681	25.5%	8 299	31.7%	804	6.4%	731.2%
Trading Services	244 684	8 228	3.4%	29 150	11.9%	37 378	15.3%	36 397	63.6%	(19.9%)
Electricity	94 730	2 613	2.8%	11 491	12.1%	14 104	14.9%	18 447	335.6%	(37.7%)
Water	85 412	4 889	5.7%	12 115	14.2%	17 003	19.9%	6 179	31.8%	96.1%
Waste Water Management	52 721	581	1.1%	4 425	8.4%	5 006	9.5%	5 923	35.5%	(25.3%)
Waste Management	11 821	145	1.2%	1 119	9.5%	1 265	10.7%	5 849	194.1%	(80.9%)
Other	9 000	28	.3%	765	8.5%	793	8.8%	513	5.6%	49.2%

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	2 379 029	560 005	23.5%	615 929	25.9%	1 175 934	49.4%	572 384	52.1%	7.6%
Ratepayers and other	1 990 832	423 618	21.3%	482 867	24.3%	906 485	45.5%	450 822	49.0%	7.1%
Government - operating	250 984	108 373	43.2%	82 648	32.9%	191 021	76.1%	76 865	75.2%	7.5%
Government - capital	122 012	19 910	16.3%	40 314	33.0%	60 224	49.4%	41 077	52.2%	(1.9%)
Interest	15 201	8 103	53.3%	10 101	66.4%	18 204	119.8%	3 620	77.6%	179.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 129 014)	(548 305)	25.8%	(538 574)	25.3%	(1 086 879)	51.1%	(507 811)	49.9%	6.1%
Suppliers and employees	(2 030 297)	(530 045)	26.1%	(521 483)	25.7%	(1 051 528)	51.8%	(494 622)	50.1%	5.4%
Finance charges	(58 068)	(12 564)	21.6%	(7 631)	13.1%	(20 195)	34.8%	(6 664)	52.1%	14.5%
Transfers and grants	(40 650)	(5 696)	14.0%	(9 460)	23.3%	(15 156)	37.3%	(6 525)	36.7%	45.0%
Net Cash from/(used) Operating Activities	250 015	11 700	4.7%	77 355	30.9%	89 055	35.6%	64 574	73.9%	19.8%
Cash Flow from Investing Activities										
Receipts	2 000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(483 996)	(52 377)	10.8%	(57 190)	11.8%	(109 567)	22.6%	(62 315)	57.4%	(8.2%)
Capital assets	(483 996)	(52 377)	10.8%	(57 190)	11.8%	(109 567)	22.6%	(62 315)	57.4%	(8.2%)
Net Cash from/(used) Investing Activities	(481 996)	(52 377)	10.9%	(57 190)	11.9%	(109 567)	22.7%	(62 315)	57.4%	(8.2%)
Cash Flow from Financing Activities										
Receipts	240 227	-	-	151 000	62.9%	151 000	62.9%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	239 500	-	-	151 000	63.0%	151 000	63.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	727	-	-	-	-	-	-	-	-	-
Payments	(28 621)	(5 514)	19.3%	(6 506)	22.7%	(12 020)	42.0%	(5 311)	49.5%	22.5%
Repayment of borrowing	(28 621)	(5 514)	19.3%	(6 506)	22.7%	(12 020)	42.0%	(5 311)	49.5%	22.5%
Net Cash from/(used) Financing Activities	211 606	(5 514)	(2.6%)	144 494	68.3%	138 980	65.7%	(5 311)	46.5%	(2 820.9%)
Net Increase/(Decrease) in cash held	(20 375)	(46 190)	226.7%	164 659	(808.1%)	118 469	(581.4%)	(3 052)	(23.3%)	(5 495.6%)
Cash/cash equivalents at the year begin:	27 267	96 705	354.7%	50 515	185.3%	96 705	354.7%	80 861	101.4%	(37.5%)
Cash/cash equivalents at the year end:	6 892	50 515	733.0%	215 174	3 122.2%	215 174	3 122.2%	77 809	342.4%	176.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	27 595	15.7%	3 818	2.2%	4 605	2.6%	140 149	79.6%	176 166	18.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	87 513	38.5%	3 110	1.4%	1 887	.8%	135 001	59.3%	227 511	24.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	72 550	36.4%	5 249	2.6%	1 483	.7%	119 805	60.2%	199 087	21.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	21 568	37.7%	3 481	6.1%	2 580	4.5%	29 625	51.7%	57 255	6.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	20 588	32.0%	2 506	3.9%	2 232	3.5%	39 040	60.7%	64 367	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	306	16.9%	118	6.5%	67	3.7%	1 318	72.8%	1 810	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	3 895	16.5%	1 578	6.7%	1 639	6.9%	16 531	69.9%	23 643	2.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	29 249	14.8%	4 978	2.5%	3 280	1.7%	160 737	81.1%	198 244	20.9%	-	-	-	-
Total By Income Source	263 265	27.8%	24 839	2.6%	17 773	1.9%	642 205	67.7%	948 082	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13 099	50.1%	2 669	10.2%	760	2.9%	9 620	36.8%	26 148	2.8%	-	-	-	-
Commercial	78 877	41.8%	6 432	3.4%	3 306	1.8%	100 283	53.1%	188 897	19.9%	-	-	-	-
Households	167 452	34.7%	15 021	3.1%	13 127	2.7%	287 009	59.5%	482 609	50.9%	-	-	-	-
Other	3 838	1.5%	717	.3%	580	.2%	245 293	97.9%	250 428	26.4%	-	-	-	-
Total By Customer Group	263 265	27.8%	24 839	2.6%	17 773	1.9%	642 205	67.7%	948 082	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	38 627	56.9%	29 213	43.1%	-	-	-	-	67 840	47.1%
Bulk Water	17 706	51.7%	16 563	48.3%	-	-	-	-	34 269	23.8%
PAYE deductions	6 166	100.0%	-	-	-	-	-	-	6 166	4.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7 378	100.0%	-	-	-	-	-	-	7 378	5.1%
Loan repayments	1 931	100.0%	-	-	-	-	-	-	1 931	1.3%
Trade Creditors	26 093	99.1%	56	.2%	11	-	179	.7%	26 339	18.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	97 900	68.0%	45 832	31.8%	11	-	179	.1%	143 922	100.0%

Contact Details

Municipal Manager	Mr Dan M Mashitisho	011 951 2028
Financial Manager	Mr L M Mahuma	011 951 2472

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: RANDFONTEIN (GT482)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	939 819	226 133	24.1%	209 006	22.2%	435 139	46.3%	185 007	45.6%	13.0%
Property rates	112 732	32 086	28.5%	25 312	22.5%	57 399	50.9%	18 923	38.8%	33.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	411 572	102 020	24.8%	95 737	23.3%	197 757	48.0%	96 307	54.7%	(.6%)
Service charges - water revenue	124 661	20 002	16.0%	23 968	19.2%	43 970	35.3%	22 215	34.2%	7.9%
Service charges - sanitation revenue	39 445	7 356	18.6%	8 110	20.6%	15 466	39.2%	7 811	42.4%	3.8%
Service charges - refuse revenue	38 958	9 266	23.8%	10 374	26.6%	19 639	50.4%	9 698	52.1%	7.0%
Service charges - other	1 675	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 533	412	16.3%	419	16.5%	831	32.8%	460	43.3%	(9.0%)
Interest earned - external investments	1 508	355	23.6%	627	41.6%	983	65.2%	4 071	545.9%	(84.6%)
Interest earned - outstanding debtors	8 496	3 213	37.8%	(114)	(1.3%)	3 099	36.5%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 006	760	19.0%	2 225	55.5%	2 985	74.5%	720	90.7%	209.0%
Licences and permits	86	3	3.0%	1	.8%	3	3.7%	5	.1%	(87.9%)
Agency services	48 852	7 022	14.4%	3 726	7.6%	10 747	22.0%	(4 716)	(71.5%)	(179.0%)
Transfers recognised - operational	131 725	42 058	31.9%	36 631	27.8%	78 689	59.7%	28 232	42.6%	29.7%
Other own revenue	13 571	1 581	11.7%	1 990	14.7%	3 572	26.3%	1 279	22.9%	55.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	994 729	185 300	18.6%	193 695	19.5%	378 995	38.1%	178 709	35.6%	8.4%
Employee related costs	231 718	55 425	23.9%	59 147	25.5%	114 571	49.4%	57 316	48.4%	3.2%
Remuneration of councillors	16 465	3 426	20.8%	3 489	21.2%	6 916	42.0%	3 335	44.2%	4.6%
Debt impairment	33 910	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	109 256	287	.3%	1 032	.9%	1 319	1.2%	1	-	75 697.4%
Finance charges	16 317	1 374	8.4%	3 321	20.4%	4 695	28.8%	4 041	95.6%	(17.8%)
Bulk purchases	339 767	114 055	33.6%	88 332	26.0%	202 387	59.6%	84 801	49.1%	4.2%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	28 899	1 657	5.7%	9 221	31.9%	10 878	37.6%	2 403	15.1%	283.8%
Transfers and grants	420	-	-	-	-	-	-	105	25.0%	(100.0%)
Other expenditure	217 977	9 076	4.2%	29 152	13.4%	38 229	17.5%	26 706	31.3%	9.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(54 910)	40 833		15 311		56 144		6 298		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(54 910)	40 833		15 311		56 144		6 298		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(54 910)	40 833		15 311		56 144		6 298		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(54 910)	40 833		15 311		56 144		6 298		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(54 910)	40 833		15 311		56 144		6 298		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	65 560	6 144	9.4%	12 815	19.5%	18 959	28.9%	10 041	17.3%	27.6%
National Government	33 869	1 158	3.4%	9 856	29.1%	11 014	32.5%	1 110	6.3%	788.1%
Provincial Government	456	1 278	280.3%	-	-	1 278	280.3%	1 585	11.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 325	2 436	7.1%	9 856	28.7%	12 292	35.8%	2 694	7.4%	265.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 235	3 708	11.9%	2 958	9.5%	6 667	21.3%	7 347	29.1%	(59.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	65 560	6 144	9.4%	12 815	19.5%	18 959	28.9%	10 041	17.3%	27.6%
Governance and Administration	988	1 040	105.3%	294	29.8%	1 335	135.1%	234	44.6%	25.6%
Executive & Council	419	105	25.0%	105	25.0%	210	50.0%	93	50.0%	13.1%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	569	936	164.4%	190	33.3%	1 125	197.7%	142	44.6%	33.8%
Community and Public Safety	15 207	2 001	13.2%	4 662	30.7%	6 663	43.8%	3 099	16.6%	50.4%
Community & Social Services	3 111	1 772	57.0%	4 525	145.4%	6 297	202.4%	2 284	13.5%	98.1%
Sport And Recreation	11 910	89	.7%	44	.4%	133	1.1%	66	37.3%	(32.7%)
Public Safety	186	139	75.0%	93	50.0%	232	125.0%	749	27.8%	(87.6%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 726	1 417	4.8%	6 094	20.5%	7 511	25.3%	1 093	5.2%	457.8%
Planning and Development	680	-	-	-	-	-	-	-	-	-
Road Transport	29 046	1 417	4.9%	6 094	21.0%	7 511	25.9%	1 093	5.4%	457.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	19 639	1 686	8.6%	1 764	9.0%	3 451	17.6%	5 615	26.5%	(68.6%)
Electricity	6 180	573	9.3%	573	9.3%	1 146	18.5%	3 547	24.3%	(83.9%)
Water	1 970	194	9.8%	194	9.8%	387	19.7%	304	18.1%	(36.4%)
Waste Water Management	120	260	216.8%	260	216.8%	520	433.6%	287	227.5%	(9.2%)
Waste Management	11 369	660	5.8%	738	6.5%	1 397	12.3%	1 476	30.5%	(50.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	899 782	201 922	22.4%	212 773	23.6%	414 694	46.1%	192 871	59.5%	10.3%
Ratepayers and other	725 660	149 553	20.6%	154 454	21.3%	304 006	41.9%	156 528	67.9%	(1.3%)
Government - operating	131 725	42 123	32.0%	31 963	24.3%	74 086	56.2%	29 813	48.3%	7.2%
Government - capital	34 325	7 682	22.4%	20 822	60.7%	28 504	83.0%	1 800	11.8%	1 056.8%
Interest	8 071	2 564	31.8%	5 534	68.6%	8 098	100.3%	4 730	84.2%	17.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(825 052)	(223 765)	27.1%	(183 288)	22.2%	(407 053)	49.3%	(168 093)	56.2%	9.0%
Suppliers and employees	(808 315)	(221 230)	27.4%	(178 811)	22.1%	(400 041)	49.5%	(162 401)	55.2%	10.1%
Finance charges	(16 317)	(1 374)	8.4%	(3 320)	20.3%	(4 694)	28.8%	(3 307)	88.8%	.4%
Transfers and grants	(420)	(1 161)	276.4%	(1 157)	275.4%	(2 317)	551.8%	(2 385)	791.3%	(51.5%)
Net Cash from/(used) Operating Activities	74 730	(21 844)	(29.2%)	29 485	39.5%	7 641	10.2%	24 778	92.1%	19.0%
Cash Flow from Investing Activities										
Receipts	(4 427)	8 564	(193.5%)	1 626	(36.7%)	10 190	(230.2%)	(6 137)	(431.5%)	(126.5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(5 468)	8 564	(156.6%)	1 626	(29.7%)	10 190	(186.4%)	(6 137)	321.2%	(126.5%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 041	-	-	-	-	-	-	-	(51.1%)	-
Payments	(52 656)	(3 342)	6.3%	(10 395)	19.7%	(13 737)	26.1%	(8 208)	21.6%	26.6%
Capital assets	(52 656)	(3 342)	6.3%	(10 395)	19.7%	(13 737)	26.1%	(8 208)	21.6%	26.6%
Net Cash from/(used) Investing Activities	(57 083)	5 222	(9.1%)	(8 769)	15.4%	(3 547)	6.2%	(14 345)	44.3%	(38.9%)
Cash Flow from Financing Activities										
Receipts	1 616	(421)	(26.1%)	668	41.4%	247	15.3%	863	111.5%	(22.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 616	(421)	(26.1%)	668	41.4%	247	15.3%	863	111.5%	(22.5%)
Payments	(19 181)	(2 802)	14.6%	(3 500)	18.2%	(6 302)	32.9%	-	19.9%	(100.0%)
Repayment of borrowing	(19 181)	(2 802)	14.6%	(3 500)	18.2%	(6 302)	32.9%	-	19.9%	(100.0%)
Net Cash from/(used) Financing Activities	(17 565)	(3 223)	18.3%	(2 831)	16.1%	(6 054)	34.5%	863	(40.3%)	(428.2%)
Net Increase/(Decrease) in cash held	81	(19 845)	(24 392.3%)	17 885	21 983.0%	(1 960)	(2 409.3%)	11 295	1 224.6%	58.3%
Cash/cash equivalents at the year begin:	6 669	58 464	876.7%	38 619	579.1%	58 464	876.7%	70 395	19 201.4%	(45.1%)
Cash/cash equivalents at the year end:	6 750	38 619	572.1%	56 503	837.1%	56 503	837.1%	81 690	2 722.2%	(30.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 081	21.4%	3 531	14.8%	1 386	5.8%	13 777	57.9%	23 775	8.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 326	44.5%	6 773	16.4%	1 456	3.5%	14 652	35.6%	41 208	15.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 566	10.6%	4 551	5.6%	1 936	2.4%	66 096	81.5%	81 149	29.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 069	23.2%	838	9.4%	434	4.9%	5 580	62.6%	8 921	3.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 495	27.2%	1 080	11.8%	527	5.8%	5 069	55.3%	9 172	3.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	115	8.7%	85	6.4%	65	4.9%	1 056	80.0%	1 321	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	1 247	4.4%	1 126	4.0%	1 031	3.7%	24 691	87.9%	28 094	10.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 660	4.5%	1 624	2.0%	527	.7%	75 093	92.8%	80 904	29.5%	-	-	-	-
Total By Income Source	41 558	15.1%	19 608	7.1%	7 363	2.7%	206 014	75.0%	274 543	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 125	16.8%	1 535	22.9%	546	8.1%	3 491	52.1%	6 697	2.4%	-	-	-	-
Commercial	20 701	49.9%	7 794	18.8%	1 092	2.6%	11 923	28.7%	41 511	15.1%	-	-	-	-
Households	19 586	8.7%	10 175	4.5%	5 672	2.5%	189 386	84.2%	224 818	81.9%	-	-	-	-
Other	147	9.7%	103	6.8%	53	3.5%	1 215	80.1%	1 517	.6%	-	-	-	-
Total By Customer Group	41 558	15.1%	19 608	7.1%	7 363	2.7%	206 014	75.0%	274 543	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	21 431	30.4%	-	-	26 386	37.4%	22 734	32.2%	70 551	92.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 586	28.3%	174	3.1%	416	7.4%	3 426	61.2%	5 601	7.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	23 016	30.2%	174	.2%	26 802	35.2%	26 160	34.4%	76 152	100.0%

Contact Details

Municipal Manager	Mr M. Mogale Acting	011 411 0051
Financial Manager	Mr Abel Mawela (Acting)	011 411 0086

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: WESTONARIA (GT483)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	474 257	188 190	39.7%	111 064	23.4%	299 254	63.1%	98 767	47.0%	12.5%
Property rates	62 195	63 862	102.7%	35 556	57.2%	99 418	159.8%	7 682	41.3%	362.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	86 500	29 144	33.7%	12 748	14.7%	41 892	48.4%	17 842	36.9%	(28.6%)
Service charges - water revenue	111 632	38 085	34.1%	24 343	21.8%	62 427	55.9%	25 647	39.5%	(5.1%)
Service charges - sanitation revenue	16 132	6 784	42.1%	3 401	21.1%	10 185	63.1%	1 544	25.7%	120.2%
Service charges - refuse revenue	15 031	2 469	16.4%	2 628	17.5%	5 097	33.9%	1 868	63.4%	40.7%
Service charges - other	-	-	-	-	-	-	-	36	-	(100.0%)
Rental of facilities and equipment	423	103	24.3%	359	85.0%	462	109.3%	96	136.2%	273.2%
Interest earned - external investments	500	(199)	(39.7%)	(416)	(83.1%)	(614)	(122.9%)	1 941	335.9%	(121.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	3 945	46.4%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	7 400	-	-	-	-	-	-	1 569	31.9%	(100.0%)
Licences and permits	5 500	0	-	968	17.6%	968	17.6%	626	20.3%	54.6%
Agency services	5 886	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	125 884	45 101	35.8%	30 932	24.6%	76 033	60.4%	35 786	73.8%	(13.6%)
Other own revenue	37 173	2 841	7.6%	546	1.5%	3 386	9.1%	184	23.0%	197.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	569 896	101 955	17.9%	56 425	9.9%	158 380	27.8%	89 616	41.4%	(37.0%)
Employee related costs	136 495	32 663	23.9%	11 948	8.8%	44 612	32.7%	29 736	46.9%	(59.8%)
Remuneration of councillors	11 626	1 858	16.0%	648	5.6%	2 506	21.6%	1 431	26.6%	(54.7%)
Debt impairment	75 000	1 321	1.8%	709	.9%	2 030	2.7%	-	-	(100.0%)
Depreciation and asset impairment	117 500	-	-	-	-	-	-	-	-	-
Finance charges	1 836	2 011	109.5%	1 974	107.5%	3 984	217.0%	788	17.2%	150.4%
Bulk purchases	173 807	49 185	28.3%	30 367	17.5%	79 552	45.8%	42 957	49.0%	(29.3%)
Other Materials	455	90	19.8%	-	-	90	19.8%	964	18.5%	(100.0%)
Contracted services	14 900	627	4.2%	2 301	15.4%	2 929	19.7%	3 990	49.1%	(42.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	38 277	14 201	37.1%	8 478	22.1%	22 679	59.2%	9 749	36.2%	(13.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(95 639)	86 235		54 639		140 874		9 151		
Transfers recognised - capital	(16 760)	-	-	-	-	-	-	35 291	63.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(112 399)	86 235		54 639		140 874		44 442		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(112 399)	86 235		54 639		140 874		44 442		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(112 399)	86 235		54 639		140 874		44 442		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(112 399)	86 235		54 639		140 874		44 442		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	84 209	3 573	4.2%	6 822	8.1%	10 395	12.3%	27 542	50.0%	(75.2%)
National Government	62 113	3 573	5.8%	6 822	11.0%	10 395	16.7%	27 542	71.6%	(75.2%)
Provincial Government	580	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	7 000	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	69 693	3 573	5.1%	6 822	9.8%	10 395	14.9%	27 542	58.6%	(75.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 516	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	84 209	3 573	4.2%	6 822	8.1%	10 395	12.3%	27 542	50.0%	(75.2%)
Governance and Administration	1 511	-	-	-	-	-	-	761	15.3%	(100.0%)
Executive & Council	30	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 481	-	-	-	-	-	-	761	36.8%	(100.0%)
Community and Public Safety	21 462	-	-	-	-	-	-	5 972	39.3%	(100.0%)
Community & Social Services	6 080	-	-	-	-	-	-	-	137.8%	-
Sport And Recreation	15 382	-	-	-	-	-	-	4 983	30.8%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	989	22.2%	(100.0%)
Economic and Environmental Services	10 100	3 573	35.4%	6 820	67.5%	10 393	102.9%	1 104	93.1%	517.7%
Planning and Development	-	-	-	-	-	-	-	627	64.3%	(100.0%)
Road Transport	-	3 573	-	6 820	-	10 393	-	477	98.7%	1 330.4%
Environmental Protection	10 100	-	-	0	-	0	-	-	-	(100.0%)
Trading Services	51 136	-	-	2	-	2	-	19 704	67.1%	(100.0%)
Electricity	29 259	-	-	1	-	1	-	13 000	112.1%	(100.0%)
Water	-	-	-	-	-	-	-	3 651	38.7%	(100.0%)
Waste Water Management	21 877	-	-	1	-	1	-	195	8.6%	(99.5%)
Waste Management	-	-	-	-	-	-	-	2 859	226.9%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	507 175	131 653	26.0%	123 451	24.3%	255 104	50.3%	131 146	49.9%	(5.9%)
Ratepayers and other	313 342	63 053	20.1%	72 793	23.2%	135 846	43.4%	55 954	33.7%	30.1%
Government - operating	125 884	53 545	42.5%	50 487	40.1%	104 032	82.6%	35 786	79.5%	41.1%
Government - capital	67 449	15 055	22.3%	-	-	15 055	22.3%	36 237	81.2%	(100.0%)
Interest	500	-	-	171	34.2%	171	34.2%	3 169	-	(94.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(440 396)	(113 250)	25.7%	(89 911)	20.4%	(203 160)	46.1%	(98 748)	45.8%	(8.9%)
Suppliers and employees	(438 560)	(111 144)	25.3%	(87 069)	19.9%	(198 212)	45.2%	(97 960)	46.4%	(11.1%)
Finance charges	(1 836)	(2 106)	114.7%	(2 842)	154.8%	(4 948)	269.5%	(788)	17.2%	260.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	66 779	18 404	27.6%	33 541	50.2%	51 944	77.8%	32 399	71.7%	3.5%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(84 209)	(3 644)	4.3%	(3 415)	4.1%	(7 059)	8.4%	(14 741)	67.7%	(76.8%)
Capital assets	(84 209)	(3 644)	4.3%	(3 415)	4.1%	(7 059)	8.4%	(14 741)	67.7%	(76.8%)
Net Cash from/(used) Investing Activities	(84 209)	(3 644)	4.3%	(3 415)	4.1%	(7 059)	8.4%	(14 741)	65.9%	(76.8%)
Cash Flow from Financing Activities										
Receipts	343	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	343	-	-	-	-	-	-	-	-	-
Payments	(7 395)	(1 358)	18.4%	(1 727)	23.3%	(3 085)	41.7%	(2 538)	81.5%	(32.0%)
Repayment of borrowing	(7 395)	(1 358)	18.4%	(1 727)	23.3%	(3 085)	41.7%	(2 538)	81.5%	(32.0%)
Net Cash from/(used) Financing Activities	(7 052)	(1 358)	19.3%	(1 727)	24.5%	(3 085)	43.7%	(2 538)	81.5%	(32.0%)
Net Increase/(Decrease) in cash held	(24 482)	13 402	(54.7%)	28 399	(116.0%)	41 801	(170.7%)	15 120	91.8%	87.8%
Cash/cash equivalents at the year begin:	6 614	1 287	19.5%	14 689	222.1%	1 287	19.5%	3 405	16.6%	331.4%
Cash/cash equivalents at the year end:	(17 868)	14 689	(82.2%)	43 088	(241.1%)	43 088	(241.1%)	18 525	39.9%	132.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	60 293	100.0%	60 293	89.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	652	9.4%	103	1.5%	320	4.6%	5 838	84.5%	6 912	10.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	652	1.0%	103	.2%	320	.5%	66 131	98.4%	67 205	100.0%

Contact Details

Municipal Manager	Mr T C Ndlovu	011 278 3001
Financial Manager	Mr Vincent Mkhefa	011 278 3012

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	1 170 175	316 449	27.0%	153 479	13.1%	469 928	40.2%	194 600	37.5%	(21.1%)
Property rates	293 356	72 791	24.8%	36 199	12.3%	108 990	37.2%	69 104	47.9%	(47.6%)
Property rates - penalties and collection charges	2 293	54 708	2 386.2%	102	4.5%	54 810	2 390.6%	558	52.2%	(81.7%)
Service charges - electricity revenue	238 920	42 458	17.8%	38 289	16.0%	80 747	33.8%	51 225	47.1%	(25.3%)
Service charges - water revenue	258 285	30 445	11.8%	43 079	16.7%	73 524	28.5%	37 417	30.9%	15.1%
Service charges - sanitation revenue	36 398	8 078	22.2%	5 986	16.4%	14 064	38.6%	8 751	53.1%	(31.6%)
Service charges - refuse revenue	50 225	12 676	25.2%	8 465	16.9%	21 141	42.1%	9 682	51.9%	(12.6%)
Service charges - other	639	195	30.6%	132	20.7%	328	51.3%	151	45.9%	(12.4%)
Rental of facilities and equipment	1 051	272	25.9%	276	26.3%	548	52.1%	231	54.5%	19.8%
Interest earned - external investments	17 959	481	2.7%	213	1.2%	694	3.9%	366	5.5%	(41.9%)
Interest earned - outstanding debtors	29 895	10 472	35.0%	10 129	33.9%	20 601	68.9%	6 118	62.1%	65.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 493	982	28.1%	588	16.8%	1 570	44.9%	809	26.9%	(27.3%)
Licences and permits	37 987	8 995	23.7%	7 347	19.3%	16 342	43.0%	7 741	46.7%	(5.1%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	187 077	71 233	38.1%	2	-	71 235	38.1%	-	22.5%	(100.0%)
Other own revenue	12 194	1 361	11.2%	2 674	21.9%	4 035	33.1%	2 443	43.3%	9.4%
Gains on disposal of PPE	403	1 301	322.6%	-	-	1 301	322.6%	4	6.3%	(100.0%)
Operating Expenditure	1 246 495	208 914	16.8%	216 661	17.4%	425 576	34.1%	226 607	31.2%	(4.4%)
Employee related costs	345 158	73 708	21.4%	71 498	20.7%	145 205	42.1%	64 344	40.1%	11.1%
Remuneration of councillors	19 023	4 456	23.4%	4 456	23.4%	8 912	46.9%	4 182	47.9%	6.6%
Debt impairment	104 841	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	109 947	-	-	-	-	-	-	-	-	-
Finance charges	10 008	1 154	11.5%	447	4.5%	1 601	16.0%	469	11.7%	(4.6%)
Bulk purchases	350 469	73 789	21.1%	77 952	22.2%	151 741	43.3%	73 902	48.9%	5.5%
Other Materials	-	5 826	-	5 411	-	11 237	-	13 801	-	(60.8%)
Contracted services	104 755	29 353	28.0%	29 653	28.3%	59 006	56.3%	33 397	79.8%	(11.2%)
Transfers and grants	-	1 127	-	2 769	-	3 896	-	4 322	-	(35.9%)
Other expenditure	202 294	19 502	9.6%	24 476	12.1%	43 977	21.7%	32 190	10.8%	(24.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(76 320)	107 535		(63 182)		44 352		(32 007)		
Transfers recognised - capital	218 503	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	142 183	107 535		(63 182)		44 352		(32 007)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	142 183	107 535		(63 182)		44 352		(32 007)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	142 183	107 535		(63 182)		44 352		(32 007)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	142 183	107 535		(63 182)		44 352		(32 007)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	294 679	12 106	4.1%	61 223	20.8%	73 329	24.9%	44 520	19.9%	37.5%
National Government	74 929	-	-	-	-	-	-	16 961	10.2%	(100.0%)
Provincial Government	143 385	-	-	-	-	-	-	21 754	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	218 314	-	-	-	-	-	-	38 714	25.2%	(100.0%)
Borrowing	55 900	-	-	-	-	-	-	4 305	7.7%	(100.0%)
Internally generated funds	20 465	12 106	59.2%	61 223	299.2%	73 329	358.3%	1 501	9.0%	3 979.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	294 679	12 106	4.1%	61 223	20.8%	73 329	24.9%	44 520	19.9%	37.5%
Governance and Administration	5 000	135	2.7%	369	7.4%	505	10.1%	-	-	(100.0%)
Executive & Council	-	-	-	360	-	360	-	-	-	(100.0%)
Budget & Treasury Office	5 000	135	2.7%	9	.2%	145	2.9%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 500	11 847	263.3%	23 812	529.2%	35 660	792.4%	1 860	44.6%	1 180.2%
Community & Social Services	-	58	-	17	-	75	-	-	30.3%	(100.0%)
Sport And Recreation	4 500	-	-	437	9.7%	437	9.7%	1 860	87.2%	(76.5%)
Public Safety	-	2	-	-	-	2	-	-	-	-
Housing	-	11 788	-	23 321	-	35 109	-	-	-	(100.0%)
Health	-	-	-	37	-	37	-	-	-	(100.0%)
Economic and Environmental Services	226 314	123	.1%	30 797	13.6%	30 920	13.7%	22 715	14.6%	35.6%
Planning and Development	955	42	4.4%	-	-	42	4.4%	5 039	40.2%	(100.0%)
Road Transport	225 359	81	-	30 797	13.7%	30 877	13.7%	17 676	12.3%	74.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	58 865	-	-	6 244	10.6%	6 244	10.6%	19 945	32.9%	(68.7%)
Electricity	45 900	-	-	6 244	13.6%	6 244	13.6%	16 124	29.1%	(61.3%)
Water	11 465	-	-	-	-	-	-	-	116.5%	-
Waste Water Management	-	-	-	-	-	-	-	2 576	35.4%	(100.0%)
Waste Management	1 500	-	-	-	-	-	-	1 245	26.5%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	1 139 859	289 119	25.4%	173 374	15.2%	462 493	40.6%	238 898	32.4%	(27.4%)
Ratepayers and other	859 894	167 612	19.5%	166 415	19.4%	334 026	38.8%	173 688	37.3%	(4.2%)
Government - operating	187 077	75 904	40.6%	861	.5%	76 765	41.0%	55 225	40.8%	(98.4%)
Government - capital	74 929	44 691	59.6%	5 500	7.3%	50 191	67.0%	3 500	1.4%	57.1%
Interest	17 958	913	5.1%	598	3.3%	1 511	8.4%	6 484	80.8%	(90.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 011 242)	(358 673)	35.5%	(210 234)	20.8%	(568 907)	56.3%	(225 648)	57.0%	(6.8%)
Suppliers and employees	(1 001 234)	(357 282)	35.7%	(209 787)	21.0%	(567 069)	56.6%	(221 688)	56.4%	(5.4%)
Finance charges	(10 008)	(1 391)	13.9%	(447)	4.5%	(1 838)	18.4%	(468)	35.9%	(4.5%)
Transfers and grants	-	-	-	-	-	-	-	(3 492)	-	(100.0%)
Net Cash from/(used) Operating Activities	128 617	(69 554)	(54.1%)	(36 860)	(28.7%)	(106 414)	(82.7%)	13 249	(.1%)	(378.2%)
Cash Flow from Investing Activities										
Receipts	403	1 301	322.6%	-	-	1 301	322.6%	38 921	1 694.8%	(100.0%)
Proceeds on disposal of PPE	403	1 301	322.6%	-	-	1 301	322.6%	38 921	1 961.1%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(294 679)	(15 405)	5.2%	(34 425)	11.7%	(49 830)	16.9%	(91 018)	42.7%	(62.2%)
Capital assets	(294 679)	(15 405)	5.2%	(34 425)	11.7%	(49 830)	16.9%	(91 018)	42.7%	(62.2%)
Net Cash from/(used) Investing Activities	(294 275)	(14 104)	4.8%	(34 425)	11.7%	(48 529)	16.5%	(52 097)	26.4%	(33.9%)
Cash Flow from Financing Activities										
Receipts	55 900	87	.2%	62	.1%	149	.3%	63	.2%	(.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	55 900	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	87	-	62	-	149	-	63	-	(.9%)
Payments	(8 100)	(1 914)	23.6%	(1 724)	21.3%	(3 638)	44.9%	(1 603)	29.0%	7.5%
Repayment of borrowing	(8 100)	(1 914)	23.6%	(1 724)	21.3%	(3 638)	44.9%	(1 603)	29.0%	7.5%
Net Cash from/(used) Financing Activities	47 800	(1 827)	(3.8%)	(1 662)	(3.5%)	(3 489)	(7.3%)	(1 540)	(5.6%)	7.9%
Net Increase/(Decrease) in cash held	(117 858)	(85 485)	72.5%	(72 946)	61.9%	(158 432)	134.4%	(40 388)	(31.9%)	80.6%
Cash/cash equivalents at the year begin:	226 364	203 946	90.1%	118 460	52.3%	203 946	90.1%	378 689	326.5%	(68.7%)
Cash/cash equivalents at the year end:	108 506	118 460	109.2%	45 514	41.9%	45 514	41.9%	338 301	77.9%	(86.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	439	.2%	13 019	5.3%	153 005	62.6%	78 023	31.9%	244 487	39.0%	-	-	183 178	74.0%
Trade and Other Receivables from Exchange Transactions - Electricity	587	1.6%	13 145	35.3%	2 606	7.0%	20 902	56.1%	37 240	5.9%	-	-	29 340	78.0%
Receivables from Non-exchange Transactions - Property Rates	53	-	9 810	8.5%	14 576	12.6%	91 123	78.9%	115 562	18.4%	-	-	112 363	97.0%
Receivables from Exchange Transactions - Waste Water Management	21	.1%	2 779	7.6%	2 206	6.0%	31 624	86.3%	36 629	5.8%	-	-	34 106	93.0%
Receivables from Exchange Transactions - Waste Management	13	-	3 898	7.4%	3 071	5.9%	45 376	86.7%	52 359	8.3%	-	-	49 805	95.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	53	10.8%	29	5.8%	410	83.4%	492	.1%	-	-	297	60.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	199	100.0%	199	-	-	-	10	5.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 476	3.2%	7 459	5.3%	20 225	14.4%	108 120	77.1%	140 279	22.4%	-	-	78 450	55.0%
Total By Income Source	5 588	.9%	50 164	8.0%	195 718	31.2%	375 777	59.9%	627 247	100.0%	-	-	487 549	77.0%
Debtors Age Analysis By Customer Group														
Organs of State	69	.4%	1 384	8.8%	1 277	8.2%	12 916	82.5%	15 646	2.5%	-	-	15 453	98.0%
Commercial	2 103	.8%	19 197	7.1%	178 114	65.5%	72 479	26.7%	271 893	43.3%	-	-	179 952	66.0%
Households	2 870	1.1%	22 546	8.5%	13 793	5.2%	224 870	85.2%	264 079	42.1%	-	-	243 367	92.0%
Other	545	.7%	7 037	9.3%	2 534	3.4%	65 513	86.6%	75 629	12.1%	-	-	48 777	64.0%
Total By Customer Group	5 588	.9%	50 164	8.0%	195 718	31.2%	375 777	59.9%	627 247	100.0%	-	-	487 549	77.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	8 635	100.0%	-	-	-	-	-	-	8 635	99.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	34	100.0%	-	-	-	-	34	.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	8 635	99.6%	34	.4%	-	-	-	-	8 670	100.0%

Contact Details

Municipal Manager	Mr M G Seitisho (Acting)	018 788 9506
Financial Manager	Ms A R Ngwenya	018 788 9551

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	287 987	82 465	28.6%	19 765	6.9%	102 229	35.5%	70 430	66.5%	(71.9%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	4 683	211	4.5%	139	3.0%	349	7.5%	839	27.7%	(83.5%)
Rental of facilities and equipment	1 783	486	27.3%	160	8.9%	646	36.2%	121	-	31.8%
Interest earned - external investments	6 193	630	10.2%	345	5.6%	975	15.7%	1 285	53.6%	(73.1%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	159	41	25.8%	37	23.0%	78	48.8%	25	-	45.7%
Agency services	37 789	-	-	15 116	40.0%	15 116	40.0%	7 167	-	110.9%
Transfers recognised - operational	190 259	77 707	40.8%	921	.5%	78 628	41.3%	61 038	65.1%	(98.5%)
Other own revenue	47 120	3 390	7.2%	3 048	6.5%	6 438	13.7%	(44)	.6%	(7 082.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	282 901	68 092	24.1%	21 716	7.7%	89 808	31.7%	62 862	50.9%	(65.5%)
Employee related costs	185 703	43 258	23.3%	13 828	7.4%	57 086	30.7%	40 221	51.4%	(65.6%)
Remuneration of councillors	12 107	2 452	20.3%	842	7.0%	3 294	27.2%	2 132	46.2%	(60.5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 165	-	-	-	-	-	-	-	-	-
Finance charges	403	88	21.9%	-	-	88	21.9%	-	6.9%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	4 394	-	-	1 099	25.0%	1 099	25.0%	997	22.7%	10.2%
Other expenditure	71 129	22 294	31.3%	5 948	8.4%	28 242	39.7%	19 511	61.2%	(69.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 086	14 372		(1 951)		12 421		7 569		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 086	14 372		(1 951)		12 421		7 569		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 086	14 372		(1 951)		12 421		7 569		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 086	14 372		(1 951)		12 421		7 569		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 086	14 372		(1 951)		12 421		7 569		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	5 086	23	.4%	1 014	19.9%	1 037	20.4%	1 461	88.4%	(30.6%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 086	23	.4%	1 014	19.9%	1 037	20.4%	1 461	-	(30.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	5 086	23	.4%	1 014	19.9%	1 037	20.4%	1 461	88.4%	(30.6%)
Governance and Administration	1 200	23	1.9%	-	-	23	1.9%	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 200	23	1.9%	-	-	23	1.9%	-	-	-
Community and Public Safety	3 886	-	-	-	-	-	-	705	87.3%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	3 886	-	-	-	-	-	-	705	87.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	1 014	-	1 014	-	756	-	34.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	1 014	-	1 014	-	756	-	34.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	287 987	82 543	28.7%	94 347	32.8%	176 890	61.4%	70 430	66.5%	34.0%
Ratepayers and other	91 535	4 321	4.7%	30 392	33.2%	34 713	37.9%	8 108	87.5%	274.8%
Government - operating	190 259	77 592	40.8%	63 254	33.2%	140 846	74.0%	61 038	63.1%	3.6%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	6 193	630	10.2%	701	11.3%	1 331	21.5%	1 285	67.8%	(45.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(273 736)	(70 973)	25.9%	(61 743)	22.6%	(132 716)	48.5%	(61 804)	35.2%	(.1%)
Suppliers and employees	(268 939)	(70 885)	26.4%	(60 645)	22.5%	(131 529)	48.9%	(60 807)	35.4%	(.3%)
Finance charges	(403)	(88)	21.9%	-	-	(88)	21.9%	-	6.9%	-
Transfers and grants	(4 394)	-	-	(1 099)	25.0%	(1 099)	25.0%	(997)	50.0%	10.2%
Net Cash from/(used) Operating Activities	14 251	11 570	81.2%	32 604	228.8%	44 174	310.0%	8 626	1 545.4%	278.0%
Cash Flow from Investing Activities										
Receipts	-	4	-	(0)	-	4	-	(7)	.6%	(94.7%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	4	-	(0)	-	4	-	(7)	(11.9%)	(94.7%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(5 086)	23	(.4%)	-	-	23	(.4%)	(1 014)	54.1%	(100.0%)
Capital assets	(5 086)	23	(.4%)	-	-	23	(.4%)	(1 014)	54.1%	(100.0%)
Net Cash from/(used) Investing Activities	(5 086)	27	(.5%)	(0)	-	26	(.5%)	(1 021)	15.2%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 020)	3 646	(357.4%)	-	-	3 646	(357.4%)	-	-	-
Repayment of borrowing	(1 020)	3 646	(357.4%)	-	-	3 646	(357.4%)	-	-	-
Net Cash from/(used) Financing Activities	(1 020)	3 646	(357.4%)	-	-	3 646	(357.4%)	-	-	-
Net Increase/(Decrease) in cash held	8 145	15 242	187.1%	32 604	400.3%	47 846	587.5%	7 605	(444.4%)	328.7%
Cash/cash equivalents at the year begin:	82 653	36 497	44.2%	51 739	62.6%	36 497	44.2%	105 270	(77.7%)	(50.9%)
Cash/cash equivalents at the year end:	90 798	51 739	57.0%	84 343	92.9%	84 343	92.9%	112 875	(186.7%)	(25.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr M D Mokoena	011 411 5158
Financial Manager	Mr M J Ratlhogo	011 411 5254

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	26 725 375	7 136 854	26.7%	7 003 006	26.2%	14 139 860	52.9%	6 235 001	51.2%	12.3%
Property rates	5 352 283	1 419 326	26.5%	1 512 537	28.3%	2 931 863	54.8%	1 073 405	53.7%	40.9%
Property rates - penalties and collection charges	129 085	33 323	25.8%	32 843	25.4%	66 166	51.3%	22 183	24.3%	48.1%
Service charges - electricity revenue	10 477 612	2 719 259	26.0%	2 533 646	24.2%	5 252 905	50.1%	2 359 421	48.9%	7.4%
Service charges - water revenue	2 879 423	734 292	25.5%	736 248	25.6%	1 470 540	51.1%	638 778	43.3%	15.3%
Service charges - sanitation revenue	776 193	195 353	25.2%	202 389	26.1%	397 742	51.2%	175 833	47.7%	15.1%
Service charges - refuse revenue	513 927	128 064	24.9%	130 132	25.3%	258 195	50.2%	119 643	50.2%	8.8%
Service charges - other	143 495	48 624	33.9%	46 069	32.1%	94 693	66.0%	33 534	50.7%	37.4%
Rental of facilities and equipment	451 237	103 421	22.9%	123 430	27.4%	226 851	50.3%	140 176	52.6%	(11.9%)
Interest earned - external investments	491 385	104 337	21.2%	88 126	17.9%	192 462	39.2%	77 217	40.1%	14.1%
Interest earned - outstanding debtors	114 629	41 093	35.8%	44 054	38.4%	85 147	74.3%	34 754	65.2%	26.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	113 756	16 454	14.5%	15 984	14.1%	32 438	28.5%	80 634	30.9%	(80.2%)
Licences and permits	25 094	7 331	29.2%	4 600	18.3%	11 931	47.5%	7 247	77.5%	(36.5%)
Agency services	12 744	2 529	19.8%	1 480	11.6%	4 009	31.5%	-	-	(100.0%)
Transfers recognised - operational	2 584 010	764 681	29.6%	722 207	27.9%	1 486 888	57.5%	628 773	59.9%	14.9%
Other own revenue	2 626 212	817 713	31.1%	804 404	30.6%	1 622 118	61.8%	829 600	60.8%	(3.0%)
Gains on disposal of PPE	34 289	1 055	3.1%	4 857	14.2%	5 912	17.2%	13 801	40.5%	(64.8%)
Operating Expenditure	26 853 285	6 157 152	22.9%	6 740 471	25.1%	12 897 623	48.0%	5 889 723	47.3%	14.4%
Employee related costs	7 353 431	1 653 945	22.5%	2 078 770	28.3%	3 732 715	50.8%	1 877 174	50.0%	10.7%
Remuneration of councillors	93 026	24 148	26.0%	24 136	25.9%	48 284	51.9%	25 044	48.0%	(3.6%)
Debt impairment	569 329	32 642	5.7%	32 776	5.8%	65 418	11.5%	31 924	12.1%	2.7%
Depreciation and asset impairment	1 990 225	476 532	23.9%	494 286	24.8%	970 818	48.8%	448 324	49.3%	10.3%
Finance charges	1 177 331	113 213	9.6%	393 978	33.5%	507 191	43.1%	345 660	55.6%	14.0%
Bulk purchases	8 520 259	2 398 109	28.1%	1 872 306	22.0%	4 270 415	50.1%	1 627 011	49.3%	15.1%
Other Materials	2 604	10 843	416.3%	(10 132)	(389.0%)	710	27.3%	10 689	400.4%	(194.8%)
Contracted services	3 713 755	793 970	21.4%	1 053 128	28.4%	1 847 098	49.7%	798 610	44.8%	31.9%
Transfers and grants	205 214	31 340	15.3%	51 846	25.3%	83 186	40.5%	57 437	51.2%	(9.7%)
Other expenditure	3 227 845	622 417	19.3%	749 076	23.2%	1 371 493	42.5%	667 945	39.9%	12.1%
Loss on disposal of PPE	265	(5)	(2.0%)	301	113.6%	295	111.6%	(97)	(23.8%)	(411.4%)
Surplus/(Deficit)	(127 910)	979 702		262 535		1 242 237		345 278		
Transfers recognised - capital	3 377 740	788 060	23.3%	1 223 984	36.2%	2 012 044	59.6%	1 031 159	50.6%	18.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 249 830	1 767 762		1 486 519		3 254 281		1 376 438		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 249 830	1 767 762		1 486 519		3 254 281		1 376 438		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 249 830	1 767 762		1 486 519		3 254 281		1 376 438		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit) for the year	3 249 830	1 767 762		1 486 519		3 254 281		1 376 438		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	5 711 022	1 167 040	20.4%	1 618 568	28.3%	2 785 608	48.8%	1 293 829	38.6%	25.1%
National Government	2 590 694	369 649	14.3%	749 672	28.9%	1 119 321	43.2%	573 879	34.7%	30.6%
Provincial Government	772 847	418 370	54.1%	474 069	61.3%	892 439	115.5%	448 975	101.9%	5.6%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	14 200	41	.3%	243	1.7%	284	2.0%	484	9.0%	(49.8%)
Transfers recognised - capital	3 377 741	788 060	23.3%	1 223 984	36.2%	2 012 044	59.6%	1 023 338	50.6%	19.6%
Borrowing	1 000 000	-	-	-	-	-	-	-	-	-
Internally generated funds	1 333 281	378 980	28.4%	394 584	29.6%	773 564	58.0%	270 491	38.7%	45.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	5 711 022	1 167 040	20.4%	1 618 568	28.3%	2 785 608	48.8%	1 293 829	38.6%	25.1%
Governance and Administration	492 059	41 752	8.5%	37 418	7.6%	79 170	16.1%	16 366	22.2%	128.6%
Executive & Council	295 691	705	.2%	2 468	.8%	3 173	1.1%	221	5.4%	1 016.7%
Budget & Treasury Office	180 668	22 506	12.5%	21 734	12.0%	44 240	24.5%	4 706	8.2%	361.8%
Corporate Services	15 700	18 541	118.1%	13 216	84.2%	31 757	202.3%	11 439	197.2%	15.5%
Community and Public Safety	1 000 346	497 491	49.7%	576 125	57.6%	1 073 616	107.3%	505 215	90.0%	14.0%
Community & Social Services	154 387	6 075	3.9%	10 869	7.0%	16 944	11.0%	4 822	17.0%	125.4%
Sport And Recreation	22 994	3 235	14.1%	4 076	17.7%	7 311	31.8%	446	10.4%	813.9%
Public Safety	88 898	15 152	17.0%	11 692	13.2%	26 844	30.2%	9 577	25.6%	22.1%
Housing	707 587	469 804	66.4%	543 082	76.8%	1 012 886	143.1%	487 180	106.6%	11.5%
Health	26 480	3 225	12.2%	6 406	24.2%	9 631	36.4%	3 190	17.6%	100.8%
Economic and Environmental Services	1 796 930	221 409	12.3%	442 026	24.6%	663 435	36.9%	149 297	11.7%	196.1%
Planning and Development	169 397	30 185	17.8%	61 818	36.5%	92 003	54.3%	32 677	18.3%	89.2%
Road Transport	1 627 533	191 224	11.7%	380 208	23.4%	571 432	35.1%	116 620	10.8%	226.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 323 743	403 620	17.4%	547 977	23.6%	951 597	41.0%	622 777	43.9%	(12.0%)
Electricity	678 858	109 389	16.1%	103 191	15.2%	212 580	31.3%	137 724	40.4%	(25.1%)
Water	842 200	156 986	18.6%	239 455	28.4%	396 441	47.1%	174 892	34.4%	36.9%
Waste Water Management	700 750	120 865	17.2%	191 433	27.3%	312 298	44.6%	275 036	52.9%	(30.4%)
Waste Management	101 935	16 380	16.1%	13 898	13.6%	30 278	29.7%	35 125	68.8%	(60.4%)
Other	97 944	2 768	2.8%	15 022	15.3%	17 790	18.2%	174	.6%	8 533.3%

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	29 422 338	8 108 288	27.6%	7 183 644	24.4%	15 291 932	52.0%	6 442 627	48.1%	11.5%
Ratepayers and other	22 854 574	6 759 006	29.6%	5 938 272	26.0%	12 697 278	55.6%	4 103 496	44.5%	44.7%
Government - operating	2 584 010	819 139	31.7%	359 407	13.9%	1 178 546	45.6%	1 223 646	87.3%	(70.6%)
Government - capital	3 377 740	384 714	11.4%	753 786	22.3%	1 138 500	33.7%	711 450	34.5%	6.0%
Interest	606 014	145 429	24.0%	132 179	21.8%	277 609	45.8%	404 036	107.2%	(67.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(24 144 459)	(6 034 640)	25.0%	(7 384 040)	30.6%	(13 418 680)	55.6%	(6 812 676)	58.6%	8.4%
Suppliers and employees	(22 761 914)	(5 890 087)	25.9%	(6 938 217)	30.5%	(12 828 303)	56.4%	(6 471 827)	59.2%	7.2%
Finance charges	(1 177 331)	(113 213)	9.6%	(393 978)	33.5%	(507 191)	43.1%	(340 849)	54.8%	15.6%
Transfers and grants	(205 214)	(31 340)	15.3%	(51 846)	25.3%	(83 186)	40.5%	-	23.0%	(100.0%)
Net Cash from/(used) Operating Activities	5 277 879	2 073 649	39.3%	(200 397)	(3.8%)	1 873 252	35.5%	(370 049)	6.0%	(45.8%)
Cash Flow from Investing Activities										
Receipts	34 289	(635 956)	(1 854.7%)	(14 878)	(43.4%)	(650 834)	(1 898.1%)	1 049 820	(30 023.4%)	(101.4%)
Proceeds on disposal of PPE	34 289	1 060	3.1%	4 557	13.3%	5 617	16.4%	-	.9%	(100.0%)
Decrease in non-current debtors	-	(1 634)	-	(3 587)	-	(5 221)	-	-	(249.3%)	(100.0%)
Decrease in other non-current receivables	-	(68 508)	-	(16 502)	-	(85 010)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	(566 874)	-	654	-	(566 220)	-	1 049 820	(2 172.1%)	(99.9%)
Payments	(5 711 021)	(1 167 040)	20.4%	(1 095 012)	19.2%	(2 262 052)	39.6%	(539 442)	27.5%	103.0%
Capital assets	(5 711 021)	(1 167 040)	20.4%	(1 095 012)	19.2%	(2 262 052)	39.6%	(539 442)	27.5%	103.0%
Net Cash from/(used) Investing Activities	(5 676 732)	(1 802 996)	31.8%	(1 109 890)	19.6%	(2 912 886)	51.3%	510 377	14.0%	(317.5%)
Cash Flow from Financing Activities										
Receipts	1 062 522	(130 161)	(12.3%)	(2 231)	(.2%)	(132 392)	(12.5%)	-	(2.3%)	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	62 522	(130 161)	(208.2%)	(2 231)	(3.6%)	(132 392)	(211.8%)	-	(43.7%)	(100.0%)
Payments	(1 037 825)	(272 626)	26.3%	(208 595)	20.1%	(481 221)	46.4%	(218 231)	44.5%	(4.4%)
Repayment of borrowing	(1 037 825)	(272 626)	26.3%	(208 595)	20.1%	(481 221)	46.4%	(218 231)	44.5%	(4.4%)
Net Cash from/(used) Financing Activities	24 697	(402 787)	(1 630.9%)	(210 826)	(853.7%)	(613 613)	(2 484.6%)	(218 231)	529.6%	(3.4%)
Net Increase/(Decrease) in cash held	(374 156)	(132 134)	35.3%	(1 521 113)	406.5%	(1 653 247)	441.9%	(77 902)	(173.3%)	1 852.6%
Cash/cash equivalents at the year begin:	5 522 459	6 084 664	110.2%	5 952 530	107.8%	6 084 664	110.2%	4 473 758	110.6%	33.1%
Cash/cash equivalents at the year end:	5 148 302	5 952 530	115.6%	4 431 418	86.1%	4 431 418	86.1%	4 395 856	82.9%	.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	146 045	10.5%	75 575	5.4%	49 121	3.5%	1 122 394	80.6%	1 393 135	24.6%	165	-	641 121	46.0%
Trade and Other Receivables from Exchange Transactions - Electricity	375 885	55.1%	74 585	10.9%	25 339	3.7%	206 619	30.3%	682 427	12.1%	66	-	314 053	46.0%
Receivables from Non-exchange Transactions - Property Rates	236 954	11.0%	99 649	4.6%	35 176	1.6%	1 772 773	82.7%	2 144 552	37.9%	(69 027)	(3.2%)	986 923	46.0%
Receivables from Exchange Transactions - Waste Water Management	76 043	23.3%	21 178	6.5%	11 299	3.5%	217 720	66.7%	326 240	5.8%	26	-	150 136	46.0%
Receivables from Exchange Transactions - Waste Management	2 729	62.7%	486	11.2%	78	1.8%	1 061	24.4%	4 354	.1%	6	.1%	2 004	46.0%
Receivables from Exchange Transactions - Property Rental Debtors	2 508	2.5%	2 061	2.1%	1 931	2.0%	91 857	93.4%	98 357	1.7%	264	.3%	45 264	46.0%
Interest on Arrear Debtor Accounts	(136 984)	(14.9%)	54 860	6.0%	45 841	5.0%	954 520	104.0%	918 237	16.2%	-	-	422 573	46.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 370	8.3%	2 243	2.5%	2 056	2.3%	76 738	86.8%	88 406	1.6%	873	1.0%	40 685	46.0%
Total By Income Source	710 550	12.6%	330 636	5.8%	170 841	3.0%	4 443 682	78.6%	5 655 709	100.0%	(67 627)	(1.2%)	2 602 757	46.0%
Debtors Age Analysis By Customer Group														
Organs of State	21 103	9.8%	8 104	3.8%	5 248	2.4%	180 816	84.0%	215 271	3.8%	(2 581)	(1.2%)	99 068	46.0%
Commercial	234 409	9.4%	178 720	7.1%	90 154	3.6%	1 996 495	79.9%	2 499 778	44.2%	(29 931)	(1.2%)	1 150 398	46.0%
Households	442 721	15.8%	139 877	5.0%	74 407	2.7%	2 139 787	76.5%	2 796 791	49.5%	(33 397)	(1.2%)	1 287 083	46.0%
Other	12 318	8.6%	3 935	2.7%	1 033	.7%	126 584	88.0%	143 869	2.5%	(1 718)	(1.2%)	66 208	46.0%
Total By Customer Group	710 550	12.6%	330 636	5.8%	170 841	3.0%	4 443 682	78.6%	5 655 709	100.0%	(67 627)	(1.2%)	2 602 757	46.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	466 245	100.0%	-	-	-	-	-	-	466 245	23.7%
Bulk Water	140 114	100.0%	-	-	-	-	-	-	140 114	7.1%
PAYE deductions	96 298	100.0%	-	-	-	-	-	-	96 298	4.9%
VAT (output less input)	3 428	100.0%	-	-	-	-	-	-	3 428	.2%
Pensions / Retirement	94 964	100.0%	-	-	-	-	-	-	94 964	4.8%
Loan repayments	-	-	39 606	4.1%	187 231	19.3%	740 795	76.6%	967 632	49.1%
Trade Creditors	101 719	56.6%	18 150	10.1%	56 534	31.5%	3 239	1.8%	179 642	9.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	20 872	100.0%	-	-	-	-	-	-	20 872	1.1%
Total	923 639	46.9%	57 757	2.9%	243 765	12.4%	744 034	37.8%	1 969 195	100.0%

Contact Details

Municipal Manager	Mr Sibusiso Sithole	031 311 2130
Financial Manager	Mr Krish Kumar	313 111 131

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: VULAMEHLO (KZN211)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	63 681	21 222	33.3%	20 100	31.6%	41 322	64.9%	10 057	63.9%	99.9%
Property rates	2 235	559	25.0%	559	25.0%	1 117	50.0%	559	50.0%	(.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	297	65	22.0%	66	22.3%	131	44.3%	53	46.0%	25.1%
Interest earned - external investments	650	243	37.4%	320	49.2%	563	86.6%	223	128.9%	43.8%
Interest earned - outstanding debtors	-	0	-	0	-	0	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	57 391	20 326	35.4%	18 791	32.7%	39 116	68.2%	9 146	65.9%	105.4%
Other own revenue	3 108	29	.9%	44	1.4%	73	2.4%	76	7.2%	(41.9%)
Gains on disposal of PPE	-	-	-	320	-	320	-	-	-	(100.0%)
Operating Expenditure	72 346	10 517	14.5%	13 604	18.8%	24 121	33.3%	10 279	37.9%	32.4%
Employee related costs	18 332	4 049	22.1%	4 463	24.3%	8 512	46.4%	3 681	49.0%	21.3%
Remuneration of councillors	6 002	1 566	26.1%	1 501	25.0%	3 067	51.1%	1 698	48.9%	(11.6%)
Debt impairment	2 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 400	-	-	2 813	33.5%	2 813	33.5%	1 355	20.8%	107.5%
Finance charges	335	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	6.9%	-
Contracted services	7 441	1 070	14.4%	1 254	16.8%	2 323	31.2%	415	6.1%	202.4%
Transfers and grants	-	1 811	-	1 324	-	3 134	-	-	-	(100.0%)
Other expenditure	29 837	2 022	6.8%	2 250	7.5%	4 272	14.3%	3 130	53.0%	(28.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 666)	10 705		6 496		17 201		(222)		
Transfers recognised - capital	17 999	1 272	7.1%	2 635	14.6%	3 907	21.7%	7 882	58.2%	(66.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 333	11 977		9 131		21 108		7 660		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 333	11 977		9 131		21 108		7 660		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 333	11 977		9 131		21 108		7 660		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 333	11 977		9 131		21 108		7 660		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	17 733	1 249	7.0%	1 413	8.0%	2 662	15.0%	6 948	52.1%	(79.7%)
National Government	17 733	1 249	7.0%	1 413	8.0%	2 662	15.0%	6 948	66.1%	(79.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 733	1 249	7.0%	1 413	8.0%	2 662	15.0%	6 948	52.1%	(79.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	17 733	1 249	7.0%	1 413	8.0%	2 662	15.0%	6 948	52.1%	(79.7%)
Governance and Administration	333	-	-	-	-	-	-	-	-	-
Executive & Council	210	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	23	-	-	-	-	-	-	-	-	-
Corporate Services	100	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 400	1 249	7.2%	1 413	8.1%	2 662	15.3%	6 948	55.8%	(79.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	17 400	1 249	7.2%	1 413	8.1%	2 662	15.3%	6 948	55.8%	(79.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	81 121	32 147	39.6%	27 060	33.4%	59 208	73.0%	13 240	51.6%	104.4%
Ratepayers and other	5 081	2 427	47.8%	6 719	132.2%	9 145	180.0%	1 207	18.3%	456.6%
Government - operating	57 391	22 685	39.5%	20 022	34.9%	42 707	74.4%	8 660	69.2%	131.2%
Government - capital	17 999	6 808	37.8%	-	-	6 808	37.8%	3 150	30.3%	(100.0%)
Interest	650	227	35.0%	320	49.2%	547	84.2%	223	108.7%	43.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(61 947)	(13 853)	22.4%	(13 255)	21.4%	(27 108)	43.8%	(9 759)	43.0%	35.8%
Suppliers and employees	(61 611)	(10 525)	17.1%	(12 061)	19.6%	(22 585)	36.7%	(9 024)	36.5%	33.6%
Finance charges	(335)	(11)	3.4%	(0)	.1%	(12)	3.6%	(56)	32.3%	(99.1%)
Transfers and grants	-	(3 317)	-	(1 194)	-	(4 511)	-	(679)	-	76.0%
Net Cash from/(used) Operating Activities	19 174	18 295	95.4%	13 805	72.0%	32 099	167.4%	3 480	64.5%	296.6%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	(5 000)	100.0%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	(7 280)	(728.0%)	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	2 280	(38.0%)	(100.0%)
Payments	(17 733)	(7 057)	39.8%	(1 314)	7.4%	(8 371)	47.2%	(6 486)	51.5%	(79.7%)
Capital assets	(17 733)	(7 057)	39.8%	(1 314)	7.4%	(8 371)	47.2%	(6 486)	51.5%	(79.7%)
Net Cash from/(used) Investing Activities	(17 733)	(7 057)	39.8%	(1 314)	7.4%	(8 371)	47.2%	(11 486)	60.0%	(88.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	(349)	-	(361)	-	(710)	-	(333)	101.5%	8.3%
Repayment of borrowing	-	(349)	-	(361)	-	(710)	-	(333)	101.5%	8.3%
Net Cash from/(used) Financing Activities	-	(349)	-	(361)	-	(710)	-	(333)	207.8%	8.3%
Net Increase/(Decrease) in cash held	1 441	10 889	755.5%	12 130	841.6%	23 018	1 597.0%	(8 339)	149.4%	(245.5%)
Cash/cash equivalents at the year begin:	12 951	8 527	65.8%	19 415	149.9%	8 527	65.8%	15 571	292.6%	24.7%
Cash/cash equivalents at the year end:	14 392	19 415	134.9%	31 545	219.2%	31 545	219.2%	7 232	239.8%	336.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	179	4.6%	181	4.6%	182	4.6%	3 382	86.2%	3 924	99.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(39)	(249.3%)	27	169.8%	(8)	(47.6%)	36	227.1%	16	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	140	3.5%	208	5.3%	174	4.4%	3 418	86.8%	3 940	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	51	6.3%	50	6.2%	50	6.2%	656	81.3%	807	20.5%	-	-	-	-
Commercial	6	1.7%	7	2.1%	8	2.6%	307	93.5%	329	8.3%	-	-	-	-
Households	1	.8%	1	.8%	1	.8%	115	97.6%	118	3.0%	-	-	-	-
Other	82	3.1%	149	5.6%	115	4.3%	2 340	87.1%	2 686	68.2%	-	-	-	-
Total By Customer Group	140	3.5%	208	5.3%	174	4.4%	3 418	86.8%	3 940	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	M H Zulu	039 974 0450
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	150 943	96 230	63.8%	17 636	11.7%	113 866	75.4%	11 587	75.3%	52.2%
Property rates	67 075	67 442	100.5%	(342)	(.5%)	67 100	100.0%	(2 055)	96.5%	(83.4%)
Property rates - penalties and collection charges	1 000	635	63.5%	151	15.1%	786	78.6%	(45)	49.7%	(438.3%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 780	7 060	90.7%	66	.8%	7 126	91.6%	151	92.5%	(56.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 037	1 196	23.7%	953	18.9%	2 149	42.7%	1 010	42.6%	(5.6%)
Interest earned - external investments	3 650	16	.4%	11	.3%	26	.7%	14	1.1%	(22.6%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	582	136	23.4%	63	10.9%	199	34.2%	(194)	11.7%	(132.7%)
Licences and permits	5 405	1 221	22.6%	1 067	19.7%	2 288	42.3%	755	41.1%	41.4%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	52 353	17 273	33.0%	14 546	27.8%	31 819	60.8%	11 129	58.1%	30.7%
Other own revenue	8 061	1 250	15.5%	1 121	13.9%	2 371	29.4%	823	30.9%	36.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	170 310	24 130	14.2%	32 489	19.1%	56 619	33.2%	28 905	34.5%	12.4%
Employee related costs	64 941	14 306	22.0%	17 074	26.3%	31 380	48.3%	17 009	50.3%	.4%
Remuneration of councillors	6 260	1 584	25.3%	1 446	23.1%	3 030	48.4%	928	39.2%	55.9%
Debt impairment	3 050	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24 770	-	-	-	-	-	-	-	-	-
Finance charges	19	-	-	-	-	-	-	10	50.0%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	16 111	2 035	12.6%	3 497	21.7%	5 532	34.3%	3 003	42.1%	16.4%
Transfers and grants	3 860	764	19.8%	1 003	26.0%	1 767	45.8%	835	35.6%	20.1%
Other expenditure	51 299	5 442	10.6%	9 468	18.5%	14 910	29.1%	7 120	24.8%	33.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 366)	72 100		(14 853)		57 246		(17 317)		
Transfers recognised - capital	19 367	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1	72 100		(14 853)		57 246		(17 317)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1	72 100		(14 853)		57 246		(17 317)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1	72 100		(14 853)		57 246		(17 317)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	72 100		(14 853)		57 246		(17 317)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	33 493	4 377	13.1%	2 571	7.7%	6 948	20.7%	3 906	18.6%	(34.2%)
National Government	18 399	4 268	23.2%	2 045	11.1%	6 313	34.3%	3 325	28.6%	(38.5%)
Provincial Government	111	26	23.8%	19	17.1%	45	40.9%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 509	4 295	23.2%	2 063	11.1%	6 358	34.4%	3 325	28.6%	(37.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 984	82	.6%	507	3.4%	590	3.9%	581	5.1%	(12.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33 493	4 377	13.1%	2 571	7.7%	6 948	20.7%	3 906	18.6%	(34.2%)
Governance and Administration	636	78	12.3%	1 094	172.0%	1 172	184.4%	378	594.7%	189.0%
Executive & Council	-	-	-	-	-	-	-	9	89.8%	(100.0%)
Budget & Treasury Office	40	3	6.2%	32	79.6%	34	85.8%	-	-	(100.0%)
Corporate Services	596	76	12.8%	1 062	178.3%	1 138	191.0%	369	779.3%	187.4%
Community and Public Safety	2 434	30	1.2%	248	10.2%	279	11.4%	356	39.1%	(30.2%)
Community & Social Services	1 245	30	2.4%	42	3.4%	72	5.8%	221	51.3%	(81.1%)
Sport And Recreation	359	-	-	62	17.4%	62	17.4%	66	42.2%	(4.7%)
Public Safety	815	-	-	134	16.4%	134	16.4%	69	20.7%	92.2%
Housing	16	-	-	11	66.5%	11	66.5%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 473	4 268	14.5%	1 229	4.2%	5 497	18.7%	3 171	17.3%	(61.3%)
Planning and Development	325	-	-	47	14.5%	47	14.5%	190	88.3%	(75.3%)
Road Transport	29 149	4 268	14.6%	1 182	4.1%	5 450	18.7%	2 981	16.6%	(60.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	950	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	700	-	-	-	-	-	-	-	-	-
Waste Management	250	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	165 563	65 681	39.7%	66 365	40.1%	132 046	79.8%	35 236	64.8%	88.3%
Ratepayers and other	90 193	34 622	38.4%	44 931	49.8%	79 553	88.2%	23 219	61.6%	93.5%
Government - operating	52 353	25 043	47.8%	14 924	28.5%	39 967	76.3%	12 017	79.3%	24.2%
Government - capital	19 367	6 000	31.0%	6 500	33.6%	12 500	64.5%	-	56.3%	(100.0%)
Interest	3 650	16	.4%	11	.3%	26	.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(124 894)	(51 027)	40.9%	(58 176)	46.6%	(109 203)	87.4%	(42 627)	72.7%	36.5%
Suppliers and employees	(124 031)	(51 027)	41.1%	(58 176)	46.9%	(109 203)	88.0%	(42 627)	72.7%	36.5%
Finance charges	(563)	-	-	-	-	-	-	-	-	-
Transfers and grants	(300)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	40 670	14 654	36.0%	8 189	20.1%	22 844	56.2%	(7 391)	.3%	(210.8%)
Cash Flow from Investing Activities										
Receipts	4 000	3 500	87.5%	1 500	37.5%	5 000	125.0%	10 721	-	(86.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	4 000	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	1 221	-	(100.0%)
Decrease (increase) in non-current investments	-	3 500	-	1 500	-	5 000	-	9 500	-	(84.2%)
Payments	(33 493)	(10 050)	30.0%	(17 152)	51.2%	(27 202)	81.2%	(9 300)	43.8%	84.4%
Capital assets	(33 493)	(10 050)	30.0%	(17 152)	51.2%	(27 202)	81.2%	(9 300)	43.8%	84.4%
Net Cash from/(used) Investing Activities	(29 493)	(6 550)	22.2%	(15 652)	53.1%	(22 202)	75.3%	1 421	(7.1%)	(1 201.7%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(2 276)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 276)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2 276)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 901	8 104	91.1%	(7 463)	(83.8%)	642	7.2%	(5 970)	(16.2%)	25.0%
Cash/cash equivalents at the year begin:	93 238	5 187	5.6%	13 292	14.3%	5 187	5.6%	10 226	2.2%	30.0%
Cash/cash equivalents at the year end:	102 139	13 292	13.0%	5 829	5.7%	5 829	5.7%	4 256	5.2%	37.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 082	11.1%	1 389	5.0%	818	3.0%	22 447	80.9%	27 736	59.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	390	9.9%	186	4.7%	117	3.0%	3 242	82.4%	3 935	8.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	.3%	8	.3%	8	.3%	2 687	99.1%	2 710	5.9%	-	-	-	-
Interest on Arrear Debtor Accounts	32	.4%	16	.2%	25	.3%	8 145	99.1%	8 219	17.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 711)	(100.1%)	216	5.8%	284	7.6%	6 920	186.6%	3 709	8.0%	-	-	-	-
Total By Income Source	(199)	(.4%)	1 816	3.9%	1 252	2.7%	43 441	93.8%	46 309	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(98)	(2.3%)	27	.6%	46	1.1%	4 272	100.6%	4 247	9.2%	-	-	-	-
Commercial	125	1.2%	294	2.7%	202	1.9%	10 171	94.2%	10 792	23.3%	-	-	-	-
Households	(237)	(.8%)	1 467	4.8%	892	2.9%	28 128	93.0%	30 250	65.3%	-	-	-	-
Other	11	1.0%	28	2.7%	113	11.0%	869	85.2%	1 021	2.2%	-	-	-	-
Total By Customer Group	(199)	(.4%)	1 816	3.9%	1 252	2.7%	43 441	93.8%	46 309	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 452	100.0%	-	-	-	-	-	-	23 452	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	23 452	100.0%	-	-	-	-	-	-	23 452	100.0%

Contact Details

Municipal Manager	Mr XS Luthuli	039 976 1202
Financial Manager	A Nunkumar	039 976 1202

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	127 477	28 830	22.6%	16 849	13.2%	45 679	35.8%	24 429	45.8%	(31.0%)
Property rates	4 158	4 976	119.7%	-	-	4 976	119.7%	-	100.0%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	3 200	1 385	43.3%	1 058	33.1%	2 444	76.4%	1 015	129.8%	4.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	115 574	20 734	17.9%	15 483	13.4%	36 216	31.3%	21 728	36.9%	(28.7%)
Other own revenue	4 545	1 735	38.2%	308	6.8%	2 044	45.0%	1 686	4 339.6%	(81.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	134 256	20 735	15.4%	15 483	11.5%	36 217	27.0%	21 728	41.6%	(28.7%)
Employee related costs	35 970	6 726	18.7%	5 987	16.6%	12 713	35.3%	7 158	43.4%	(16.3%)
Remuneration of councillors	11 721	2 864	24.4%	1 885	16.1%	4 749	40.5%	2 734	48.6%	(31.1%)
Debt impairment	285	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 000	-	-	-	-	-	-	-	-	-
Finance charges	110	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	10 570	-	-	-	-	-	-	-	-	-
Other expenditure	65 599	11 144	17.0%	7 610	11.6%	18 755	28.6%	11 835	47.0%	(35.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 779)	8 096		1 367		9 462		2 702		
Transfers recognised - capital	35 620	8 938	25.1%	18 439	51.8%	27 376	76.9%	13 131	50.8%	40.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 841	17 034		19 805		36 839		15 833		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 841	17 034		19 805		36 839		15 833		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 841	17 034		19 805		36 839		15 833		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 841	17 034		19 805		36 839		15 833		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	55 527	8 937	16.1%	15 112	27.2%	24 049	43.3%	13 531	40.6%	11.7%
National Government	33 370	8 937	26.8%	15 112	45.3%	24 049	72.1%	13 531	40.6%	11.7%
Provincial Government	2 250	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 620	8 937	25.1%	15 112	42.4%	24 049	67.5%	13 531	40.6%	11.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 907	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	55 527	8 937	16.1%	15 112	27.2%	24 049	43.3%	13 531	40.6%	11.7%
Governance and Administration	3 475	309	8.9%	1 551	44.6%	1 860	53.5%	510	34.8%	204.2%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	3 475	309	8.9%	1 551	44.6%	1 860	53.5%	510	36.7%	204.2%
Community and Public Safety	52 052	8 628	16.6%	13 561	26.1%	22 189	42.6%	13 021	40.9%	4.1%
Community & Social Services	52 052	8 628	16.6%	13 561	26.1%	22 189	42.6%	13 021	40.9%	4.1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	158 287	70 467	44.5%	42 405	26.8%	112 872	71.3%	47 430	74.7%	(10.6%)
Ratepayers and other	4 298	3 547	82.5%	1 592	37.0%	5 138	119.6%	3 396	96.3%	(53.1%)
Government - operating	115 169	49 480	43.0%	39 230	34.1%	88 710	77.0%	32 515	76.8%	20.7%
Government - capital	35 620	16 055	45.1%	525	1.5%	16 580	46.5%	10 504	63.2%	(95.0%)
Interest	3 200	1 385	43.3%	1 058	33.1%	2 444	76.4%	1 015	129.8%	4.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(108 825)	(20 735)	19.1%	(15 483)	14.2%	(36 217)	33.3%	(21 728)	48.2%	(28.7%)
Suppliers and employees	(108 715)	(20 735)	19.1%	(15 483)	14.2%	(36 217)	33.3%	(21 728)	48.9%	(28.7%)
Finance charges	(110)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	49 462	49 732	100.5%	26 923	54.4%	76 655	155.0%	25 702	113.8%	4.7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(55 527)	-	-	-	-	-	-	(13 131)	40.1%	(100.0%)
Capital assets	(55 527)	-	-	-	-	-	-	(13 131)	40.1%	(100.0%)
Net Cash from/(used) Investing Activities	(55 527)	-	-	-	-	-	-	(13 131)	40.1%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 066)	49 732	(819.9%)	26 923	(443.8%)	76 655	(1 263.7%)	12 571	331.9%	114.2%
Cash/cash equivalents at the year begin:	224 582	-	-	49 732	22.1%	-	-	35 944	-	38.4%
Cash/cash equivalents at the year end:	218 516	49 732	22.8%	76 655	35.1%	76 655	35.1%	48 514	87.2%	58.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms N C Mgijima	039 972 0005
Financial Manager	O Khushi	039 972 0005

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	117 490	53 140	45.2%	32 581	27.7%	85 721	73.0%	22 223	55.8%	46.6%
Property rates	10 582	5 853	55.3%	2 157	20.4%	8 010	75.7%	2 292	86.9%	(5.9%)
Property rates - penalties and collection charges	146	99	68.1%	171	117.2%	271	185.3%	(711)	-	(124.1%)
Service charges - electricity revenue	29 347	6 986	23.8%	2 340	8.0%	9 326	31.8%	3 600	31.0%	(35.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 892	158	8.3%	109	5.8%	267	14.1%	377	57.2%	(71.0%)
Service charges - other	-	-	-	-	-	-	-	28	-	(100.0%)
Rental of facilities and equipment	48	4	7.7%	11	23.6%	15	31.3%	11	50.8%	(.7%)
Interest earned - external investments	2 508	59	2.4%	1 743	69.5%	1 802	71.9%	558	39.2%	212.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	71	2	2.4%	2	2.2%	3	4.6%	10	6.1%	(84.3%)
Licences and permits	509	33	6.4%	111	21.7%	143	28.1%	67	20.1%	65.7%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	59 167	30 935	52.3%	20 587	34.8%	51 522	87.1%	11 090	58.7%	85.6%
Other own revenue	13 221	9 011	68.2%	5 350	40.5%	14 361	108.6%	4 902	148.0%	9.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	117 491	22 828	19.4%	30 674	26.1%	53 502	45.5%	17 196	36.0%	78.4%
Employee related costs	38 856	7 035	18.1%	8 910	22.9%	15 945	41.0%	5 988	39.2%	48.8%
Remuneration of councillors	6 238	1 479	23.7%	1 448	23.2%	2 927	46.9%	1 310	45.8%	10.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 905	-	-	-	-	-	-	1 435	25.8%	(100.0%)
Finance charges	105	-	-	-	-	-	-	-	-	-
Bulk purchases	26 509	7 563	28.5%	4 337	16.4%	11 900	44.9%	4 078	43.9%	6.4%
Other Materials	1 050	233	22.2%	226	21.5%	459	43.7%	101	37.8%	123.8%
Contracted services	702	281	40.0%	154	21.9%	434	61.8%	126	6.8%	21.7%
Transfers and grants	3 264	513	15.7%	205	6.3%	717	22.0%	879	525.9%	(76.7%)
Other expenditure	34 861	5 724	16.4%	15 395	44.2%	21 120	60.6%	3 280	27.6%	369.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(0)	30 313		1 907		32 220		5 026		
Transfers recognised - capital	31 033	10 224	32.9%	5 516	17.8%	15 740	50.7%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	31 033	40 537		7 423		47 960		5 026		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	31 033	40 537		7 423		47 960		5 026		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	31 033	40 537		7 423		47 960		5 026		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	31 033	40 537		7 423		47 960		5 026		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	31 033	3 284	10.6%	4 143	13.3%	7 426	23.9%	5 207	29.1%	(20.4%)
National Government	31 033	3 284	10.6%	4 143	13.3%	7 426	23.9%	5 207	38.2%	(20.4%)
Provincial Government	-	-	-	-	-	-	-	-	13.0%	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 033	3 284	10.6%	4 143	13.3%	7 426	23.9%	5 207	33.2%	(20.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	31 033	3 284	10.6%	4 143	13.3%	7 426	23.9%	5 207	29.1%	(20.4%)
Governance and Administration	1 990	70	3.5%	67	3.3%	137	6.9%	33	4.9%	99.7%
Executive & Council	850	-	-	1	.1%	1	.1%	-	-	(100.0%)
Budget & Treasury Office	300	-	-	-	-	-	-	-	-	-
Corporate Services	840	70	8.3%	66	7.8%	136	16.2%	33	5.7%	97.2%
Community and Public Safety	-	-	-	-	-	-	-	37	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	37	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 019	3 214	11.9%	3 982	14.7%	7 196	26.6%	4 984	40.9%	(20.1%)
Planning and Development	3 698	-	-	-	-	-	-	-	-	-
Road Transport	23 321	3 214	13.8%	3 982	17.1%	7 196	30.9%	4 984	1 887.8%	(20.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 024	-	-	94	4.7%	94	4.7%	152	1.8%	(38.0%)
Electricity	1 674	-	-	-	-	-	-	152	1.9%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	350	-	-	94	26.9%	94	26.9%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	123 753	54 286	43.9%	72 486	58.6%	126 772	102.4%	68 993	94.0%	5.1%
Ratepayers and other	35 755	21 308	59.6%	42 300	118.3%	63 608	177.9%	39 111	134.6%	8.2%
Government - operating	59 194	25 844	43.7%	20 268	34.2%	46 112	77.9%	16 809	87.9%	20.6%
Government - capital	26 296	7 000	26.6%	8 175	31.1%	15 175	57.7%	13 073	55.2%	(37.5%)
Interest	2 508	133	5.3%	1 743	69.5%	1 876	74.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(103 083)	(51 490)	49.9%	(65 641)	63.7%	(117 130)	113.6%	(68 256)	120.3%	(3.8%)
Suppliers and employees	(102 632)	(51 490)	50.2%	(65 641)	64.0%	(117 130)	114.1%	(68 256)	172.3%	(3.8%)
Finance charges	(216)	-	-	-	-	-	-	-	-	-
Transfers and grants	(235)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	20 670	2 796	13.5%	6 846	33.1%	9 642	46.6%	737	42.0%	829.3%
Cash Flow from Investing Activities										
Receipts	(5)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(5)	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(27 347)	(3 743)	13.7%	(4 723)	17.3%	(8 466)	31.0%	(5 913)	52.8%	(20.1%)
Capital assets	(27 347)	(3 743)	13.7%	(4 723)	17.3%	(8 466)	31.0%	(5 913)	52.8%	(20.1%)
Net Cash from/(used) Investing Activities	(27 352)	(3 743)	13.7%	(4 723)	17.3%	(8 466)	31.0%	(5 913)	52.8%	(20.1%)
Cash Flow from Financing Activities										
Receipts	497	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	497	-	-	-	-	-	-	-	-	-
Payments	(42)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(42)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	455	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 227)	(948)	15.2%	2 123	(34.1%)	1 175	(18.9%)	(5 177)	.7%	(141.0%)
Cash/cash equivalents at the year begin:	24 544	1 828	7.4%	880	3.6%	1 828	7.4%	6 188	23.5%	(85.8%)
Cash/cash equivalents at the year end:	18 317	880	4.8%	3 003	16.4%	3 003	16.4%	1 011	7.0%	196.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 407	51.4%	739	27.0%	371	13.5%	223	8.1%	2 740	26.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	196	3.8%	442	8.5%	276	5.3%	4 304	82.5%	5 219	49.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	119	21.0%	89	15.8%	49	8.7%	309	54.5%	567	5.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 975	100.0%	1 975	18.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	8	100.0%	8	.1%	-	-	-	-
Total By Income Source	1 723	16.4%	1 271	12.1%	696	6.6%	6 819	64.9%	10 508	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	270	10.7%	368	14.5%	52	2.0%	1 845	72.8%	2 536	24.1%	-	-	-	-
Commercial	662	35.6%	277	14.9%	77	4.1%	844	45.4%	1 859	17.7%	-	-	-	-
Households	790	12.9%	626	10.2%	567	9.3%	4 130	67.6%	6 113	58.2%	-	-	-	-
Other	0	(100.0%)	-	-	0	(50.0%)	(0)	250.0%	(0)	-	-	-	-	-
Total By Customer Group	1 723	16.4%	1 271	12.1%	696	6.6%	6 819	64.9%	10 508	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 159	100.0%	-	-	-	-	-	-	1 159	100.0%
Total	1 159	100.0%	-	-	-	-	-	-	1 159	100.0%

Contact Details

Municipal Manager	Mr S Mbhele	039 433 1205
Financial Manager	Ms T Mhlongo	039 433 1301

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EZINQOLENI (KZN215)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	44 269	1 862	4.2%	13 193	29.8%	15 055	34.0%	11 906	73.0%	10.8%
Property rates	3 100	413	13.3%	421	13.6%	834	26.9%	564	172.7%	(25.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	1	-	-	-	1	-	-	-	-
Rental of facilities and equipment	15	1	6.4%	2	11.4%	3	17.9%	3	15.0%	(45.7%)
Interest earned - external investments	1 702	525	30.9%	613	36.0%	1 139	66.9%	379	77.7%	62.0%
Interest earned - outstanding debtors	55	-	-	-	-	-	-	14	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	39 097	699	1.8%	12 152	31.1%	12 852	32.9%	10 859	70.6%	11.9%
Other own revenue	300	223	74.2%	4	1.4%	227	75.6%	87	41.0%	(95.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	44 760	7 299	16.3%	8 075	18.0%	15 374	34.3%	6 513	38.5%	24.0%
Employee related costs	13 435	3 504	26.1%	3 659	27.2%	7 164	53.3%	2 572	43.3%	42.3%
Remuneration of councillors	3 176	982	30.9%	778	24.5%	1 760	55.4%	697	47.2%	11.6%
Debt impairment	150	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 900	-	-	-	-	-	-	-	-	-
Finance charges	50	-	-	-	-	-	-	-	.3%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	2 477	489	19.7%	103	4.1%	592	23.9%	116	19.7%	(11.4%)
Transfers and grants	775	86	11.1%	162	20.9%	248	32.0%	-	4.5%	(100.0%)
Other expenditure	14 798	2 238	15.1%	3 373	22.8%	5 611	37.9%	3 128	48.1%	7.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(491)	(5 437)		5 118		(319)		5 392		
Transfers recognised - capital	13 987	1 621	11.6%	3 797	27.1%	5 418	38.7%	3 079	39.3%	23.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 496	(3 816)		8 915		5 099		8 471		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	13 496	(3 816)		8 915		5 099		8 471		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 496	(3 816)		8 915		5 099		8 471		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 496	(3 816)		8 915		5 099		8 471		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	16 538	1 896	11.5%	3 787	22.9%	5 684	34.4%	3 079	30.4%	23.0%
National Government	13 987	1 602	11.5%	3 787	27.1%	5 390	38.5%	1 943	29.8%	94.9%
Provincial Government	-	-	-	-	-	-	-	936	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 987	1 602	11.5%	3 787	27.1%	5 390	38.5%	2 879	36.7%	31.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 551	294	11.5%	-	-	294	11.5%	200	8.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	16 538	1 896	11.5%	3 787	22.9%	5 684	34.4%	3 079	30.4%	23.0%
Governance and Administration	1 264	2	.1%	-	-	2	.1%	-	.6%	-
Executive & Council	88	-	-	-	-	-	-	-	4.7%	-
Budget & Treasury Office	339	2	.5%	-	-	2	.5%	-	-	-
Corporate Services	838	-	-	-	-	-	-	-	.2%	-
Community and Public Safety	1 200	-	-	-	-	-	-	3 079	125.1%	(100.0%)
Community & Social Services	1 200	-	-	-	-	-	-	3 079	638.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 987	1 895	13.5%	3 787	27.1%	5 682	40.6%	-	15.2%	(100.0%)
Planning and Development	-	1 895	-	3 787	-	5 682	-	-	1 426.1%	(100.0%)
Road Transport	13 987	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	88	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	57 375	4 019	7.0%	12 691	22.1%	16 709	29.1%	15 877	76.8%	(20.1%)
Ratepayers and other	2 588	832	32.1%	826	31.9%	1 658	64.0%	836	186.4%	(1.2%)
Government - operating	39 097	2 108	5.4%	11 311	28.9%	13 419	34.3%	9 827	76.4%	15.1%
Government - capital	13 988	630	4.5%	-	-	630	4.5%	4 848	69.9%	(100.0%)
Interest	1 702	448	26.3%	554	32.6%	1 002	58.9%	366	74.0%	51.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(32 261)	(7 040)	21.8%	(8 403)	26.0%	(15 443)	47.9%	(7 128)	49.3%	17.9%
Suppliers and employees	(31 611)	(6 948)	22.0%	(4 675)	14.8%	(11 623)	36.8%	(7 053)	51.1%	(33.7%)
Finance charges	(50)	-	-	-	-	-	-	-	.3%	-
Transfers and grants	(600)	(92)	15.4%	(3 728)	621.4%	(3 820)	636.7%	(74)	14.2%	4 933.0%
Net Cash from/(used) Operating Activities	25 114	(3 021)	(12.0%)	4 288	17.1%	1 266	5.0%	8 750	112.7%	(51.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(15 711)	(1 230)	7.8%	(4 062)	25.9%	(5 293)	33.7%	(3 079)	32.0%	31.9%
Capital assets	(15 711)	(1 230)	7.8%	(4 062)	25.9%	(5 293)	33.7%	(3 079)	32.0%	31.9%
Net Cash from/(used) Investing Activities	(15 711)	(1 230)	7.8%	(4 062)	25.9%	(5 293)	33.7%	(3 079)	31.7%	31.9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	9 403	(4 252)	(45.2%)	225	2.4%	(4 027)	(42.8%)	5 671	437.2%	(96.0%)
Cash/cash equivalents at the year begin:	33 494	-	-	(4 252)	(12.7%)	-	-	40 777	118.4%	(110.4%)
Cash/cash equivalents at the year end:	42 897	(4 252)	(9.9%)	(4 027)	(9.4%)	(4 027)	(9.4%)	46 448	167.1%	(108.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12	100.0%	-	-	-	-	-	-	12	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	12	100.0%	-	-	-	-	-	-	12	100.0%

Contact Details

Municipal Manager	Mr MN Mabece	039 534 1584/77
Financial Manager	Mr Bheki Cele	039 534 1807

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HIBISCUS COAST (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	705 029	231 752	32.9%	145 201	20.6%	376 953	53.5%	158 291	58.5%	(8.3%)
Property rates	309 630	133 562	43.1%	106 184	34.3%	239 746	77.4%	75 148	60.8%	41.3%
Property rates - penalties and collection charges	-	27	-	20	-	47	-	3 356	-	(99.4%)
Service charges - electricity revenue	99 049	23 433	23.7%	14 829	15.0%	38 262	38.6%	22 803	48.6%	(35.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	52 905	17 838	33.7%	14 302	27.0%	32 140	60.8%	6 545	39.9%	118.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 880	800	27.8%	485	16.8%	1 285	44.6%	628	45.0%	(22.8%)
Interest earned - external investments	5 856	1 467	25.0%	1 021	17.4%	2 488	42.5%	1 279	49.8%	(20.2%)
Interest earned - outstanding debtors	10 057	2 028	20.2%	1 322	13.1%	3 350	33.3%	2 360	41.1%	(44.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	11 862	2 326	19.6%	1 502	12.7%	3 828	32.3%	2 257	45.8%	(33.4%)
Licences and permits	6 821	1 310	19.2%	846	12.4%	2 156	31.6%	1 274	37.3%	(33.6%)
Agency services	4 558	1 093	24.0%	722	15.8%	1 815	39.8%	1 098	57.7%	(34.3%)
Transfers recognised - operational	141 468	44 347	31.3%	1 817	1.3%	46 164	32.6%	36 724	69.7%	(95.1%)
Other own revenue	58 642	3 521	6.0%	2 151	3.7%	5 672	9.7%	4 275	60.9%	(49.7%)
Gains on disposal of PPE	1 301	-	-	-	-	-	-	545	-	(100.0%)
Operating Expenditure	705 030	123 139	17.5%	93 328	13.2%	216 467	30.7%	134 989	41.4%	(30.9%)
Employee related costs	274 900	68 546	24.9%	46 526	16.9%	115 073	41.9%	62 626	46.4%	(25.7%)
Remuneration of councillors	17 582	4 516	25.7%	3 008	17.1%	7 524	42.8%	4 192	46.8%	(28.3%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	51 897	-	-	-	-	-	-	-	-	-
Finance charges	5 000	(1 072)	(21.4%)	(1 085)	(21.7%)	(2 157)	(43.1%)	3 089	44.1%	(135.1%)
Bulk purchases	69 589	16 902	24.3%	16 902	24.3%	33 804	48.6%	14 691	47.7%	15.1%
Other Materials	54 733	-	-	-	-	-	-	-	-	-
Contracted services	30 738	4 253	13.8%	2 743	8.9%	6 997	22.8%	8 450	46.6%	(67.5%)
Transfers and grants	4 660	3 290	70.6%	3 290	70.6%	6 580	141.2%	2 130	62.0%	54.5%
Other expenditure	195 931	26 704	13.6%	21 943	11.2%	48 647	24.8%	39 811	53.7%	(44.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1)	108 613		51 872		160 485		23 302		
Transfers recognised - capital	48 324	6 807	14.1%	1 807	3.7%	8 615	17.8%	1 879	-	(3.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 323	115 420		53 680		169 100		25 181		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	48 323	115 420		53 680		169 100		25 181		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 323	115 420		53 680		169 100		25 181		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 323	115 420		53 680		169 100		25 181		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	101 031	17 861	17.7%	33 351	33.0%	51 212	50.7%	15 002	15.0%	122.3%
National Government	43 263	11 851	27.4%	12 922	29.9%	24 773	57.3%	2 148	7.2%	501.6%
Provincial Government	2 600	2 448	94.2%	8 137	312.9%	10 585	407.1%	5 416	14.7%	50.2%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 863	14 299	31.2%	21 058	45.9%	35 358	77.1%	7 564	11.3%	178.4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	55 168	3 561	6.5%	12 293	22.3%	15 854	28.7%	7 439	23.0%	65.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	101 031	17 861	17.7%	33 351	33.0%	51 212	50.7%	15 002	15.0%	122.3%
Governance and Administration	50 622	17 608	34.8%	32 038	63.3%	49 646	98.1%	13 449	44.4%	138.2%
Executive & Council	49 057	17 544	35.8%	31 671	64.6%	49 215	100.3%	13 366	44.8%	137.0%
Budget & Treasury Office	424	18	4.4%	150	35.5%	169	39.8%	45	16.8%	236.2%
Corporate Services	1 140	46	4.0%	216	19.0%	262	22.9%	38	18.8%	466.1%
Community and Public Safety	22 541	17	.1%	837	3.7%	854	3.8%	356	.7%	135.2%
Community & Social Services	18 539	-	-	278	1.5%	278	1.5%	87	1.7%	220.0%
Sport And Recreation	464	-	-	256	55.2%	256	55.2%	220	4.1%	16.3%
Public Safety	1 548	14	.9%	94	6.1%	108	7.0%	29	2.9%	221.3%
Housing	1 841	3	.1%	186	10.1%	189	10.2%	20	-	842.9%
Health	149	-	-	23	15.6%	23	15.6%	-	-	(100.0%)
Economic and Environmental Services	1 089	-	-	-	-	-	-	272	6.7%	(100.0%)
Planning and Development	817	-	-	-	-	-	-	39	6.1%	(100.0%)
Road Transport	272	-	-	-	-	-	-	232	6.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	26 780	236	.9%	476	1.8%	712	2.7%	926	8.9%	(48.6%)
Electricity	4 500	0	-	0	-	1	-	12	.2%	(96.7%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	1 926	-	-	469	24.3%	469	24.3%	223	-	110.1%
Waste Management	20 354	235	1.2%	8	-	243	1.2%	691	22.4%	(98.9%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	693 308	165 055	23.8%	-	-	165 055	23.8%	159 625	53.8%	(100.0%)
Ratepayers and other	515 168	113 390	22.0%	-	-	113 390	22.0%	117 384	61.6%	(100.0%)
Government - operating	114 468	43 439	37.9%	-	-	43 439	37.9%	36 724	45.4%	(100.0%)
Government - capital	47 759	5 904	12.4%	-	-	5 904	12.4%	1 879	5.0%	(100.0%)
Interest	15 913	2 323	14.6%	-	-	2 323	14.6%	3 639	45.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(596 375)	(79 502)	13.3%	-	-	(79 502)	13.3%	(136 418)	43.7%	(100.0%)
Suppliers and employees	(586 715)	(78 387)	13.4%	-	-	(78 387)	13.4%	(131 199)	43.5%	(100.0%)
Finance charges	(5 000)	530	(10.6%)	-	-	530	(10.6%)	(3 089)	44.1%	(100.0%)
Transfers and grants	(4 660)	(1 645)	35.3%	-	-	(1 645)	35.3%	(2 130)	62.0%	(100.0%)
Net Cash from/(used) Operating Activities	96 933	85 553	88.3%	-	-	85 553	88.3%	23 208	106.3%	(100.0%)
Cash Flow from Investing Activities										
Receipts	2 200	-	-	-	-	-	-	(1 533)	(203.0%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	545	-	(100.0%)
Decrease in non-current debtors	950	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	1 250	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	(2 078)	-	(100.0%)
Payments	(95 980)	-	-	-	-	-	-	-	-	-
Capital assets	(95 980)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(93 780)	-	-	-	-	-	-	(1 533)	4.2%	(100.0%)
Cash Flow from Financing Activities										
Receipts	1 100	190	17.3%	-	-	190	17.3%	342	210.4%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 100	190	17.3%	-	-	190	17.3%	342	89.0%	(100.0%)
Payments	(6 171)	-	-	-	-	-	-	(1 925)	28.0%	(100.0%)
Repayment of borrowing	(6 171)	-	-	-	-	-	-	(1 925)	28.0%	(100.0%)
Net Cash from/(used) Financing Activities	(5 071)	190	(3.7%)	-	-	190	(3.7%)	(1 583)	2.4%	(100.0%)
Net Increase/(Decrease) in cash held	(1 918)	85 743	(4 471.3%)	-	-	85 743	(4 471.3%)	20 092	(407.8%)	(100.0%)
Cash/cash equivalents at the year begin:	160 298	-	-	-	-	-	-	90 058	-	(100.0%)
Cash/cash equivalents at the year end:	158 380	85 743	54.1%	-	-	85 743	54.1%	110 150	51.6%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 471	58.0%	2 702	21.0%	298	2.3%	2 419	18.8%	12 890	6.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 877	19.2%	9 237	7.7%	6 690	5.6%	80 489	67.5%	119 293	62.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 974	17.0%	1 478	8.4%	967	5.5%	12 076	69.0%	17 495	9.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	82	16.6%	55	11.1%	39	7.9%	319	64.4%	495	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	853	3.8%	822	3.6%	780	3.4%	20 277	89.2%	22 732	11.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 280	11.9%	939	4.9%	1 117	5.8%	14 805	77.3%	19 141	10.0%	-	-	-	-
Total By Income Source	36 538	19.0%	15 234	7.9%	9 891	5.2%	130 383	67.9%	192 047	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	930	5.4%	703	4.1%	478	2.8%	15 142	87.8%	17 253	9.0%	-	-	-	-
Commercial	9 023	28.5%	3 124	9.9%	1 560	4.9%	17 983	56.7%	31 691	16.5%	-	-	-	-
Households	22 457	18.0%	10 607	8.5%	6 906	5.5%	85 107	68.0%	125 077	65.1%	-	-	-	-
Other	4 129	22.9%	800	4.4%	947	5.3%	12 150	67.4%	18 026	9.4%	-	-	-	-
Total By Customer Group	36 538	19.0%	15 234	7.9%	9 891	5.2%	130 383	67.9%	192 047	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr MR Mbili	039 688 2021
Financial Manager	Thabisile Khuzwayo	039 312 8302

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	740 189	219 622	29.7%	188 447	25.5%	408 070	55.1%	184 638	50.3%	2.1%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	273 459	57 449	21.0%	64 958	23.8%	122 407	44.8%	60 254	48.3%	7.8%
Service charges - sanitation revenue	105 092	25 560	24.3%	24 645	23.5%	50 205	47.8%	29 477	50.5%	(16.4%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 487	1 029	41.4%	591	23.8%	1 620	65.2%	853	68.3%	(30.7%)
Interest earned - external investments	4 857	2 331	48.0%	2 338	48.1%	4 669	96.1%	1 630	2 625.0%	43.4%
Interest earned - outstanding debtors	3 425	646	18.9%	767	22.4%	1 413	41.3%	616	45.2%	24.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	340 769	131 488	38.6%	90 067	26.4%	221 555	65.0%	90 688	50.7%	(.7%)
Other own revenue	10 100	1 118	11.1%	5 081	50.3%	6 199	61.4%	1 119	47.3%	354.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	726 387	166 108	22.9%	158 019	21.8%	324 127	44.6%	152 785	45.8%	3.4%
Employee related costs	254 616	62 254	24.5%	63 085	24.8%	125 339	49.2%	57 815	51.3%	9.1%
Remuneration of councillors	10 467	1 943	18.6%	1 966	18.8%	3 909	37.3%	1 914	49.1%	2.7%
Debt impairment	21 119	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	64 203	16 062	25.0%	15 328	23.9%	31 390	48.9%	15 264	43.8%	.4%
Finance charges	18 952	3 699	19.5%	3 212	16.9%	6 911	36.5%	7 031	35.7%	(54.3%)
Bulk purchases	49 500	14 228	28.7%	11 671	23.6%	25 899	52.3%	12 703	47.9%	(8.1%)
Other Materials	8 184	1 581	19.3%	2 736	33.4%	4 318	52.8%	-	-	(100.0%)
Contracted services	24 720	3 489	14.1%	6 923	28.0%	10 412	42.1%	5 725	55.4%	20.9%
Transfers and grants	107 959	22 898	21.2%	24 684	22.9%	47 582	44.1%	23 543	68.9%	4.8%
Other expenditure	166 667	39 954	24.0%	28 414	17.0%	68 368	41.0%	28 791	37.7%	(1.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13 803	53 514		30 428		83 943		31 854		
Transfers recognised - capital	307 576	88 131	28.7%	128 514	41.8%	216 644	70.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	321 379	141 645		158 942		300 587		31 854		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	321 379	141 645		158 942		300 587		31 854		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	321 379	141 645		158 942		300 587		31 854		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	321 379	141 645		158 942		300 587		31 854		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	336 966	73 013	21.7%	105 215	31.2%	178 228	52.9%	81 617	35.0%	28.9%
National Government	303 516	68 967	22.7%	95 184	31.4%	164 152	54.1%	80 871	35.2%	17.7%
Provincial Government	4 060	2 346	57.8%	3 345	82.4%	5 691	140.2%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	641	-	(100.0%)
Transfers recognised - capital	307 576	71 313	23.2%	98 529	32.0%	169 843	55.2%	81 513	35.2%	20.9%
Borrowing	20 000	22	.1%	543	2.7%	565	2.8%	-	-	(100.0%)
Internally generated funds	9 390	1 678	17.9%	6 143	65.4%	7 820	83.3%	105	16.7%	5 777.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	336 966	73 013	21.7%	105 215	31.2%	178 228	52.9%	81 617	35.0%	28.9%
Governance and Administration	24 990	435	1.7%	1 496	6.0%	1 931	7.7%	139	68.4%	977.5%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	24 990	435	1.7%	1 496	6.0%	1 931	7.7%	139	85.5%	977.5%
Community and Public Safety	-	1 593	-	-	-	1 593	-	503	5.2%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	1 593	-	-	-	1 593	-	503	5.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	400	28	6.9%	91	22.9%	119	29.7%	3 982	152.1%	(97.7%)
Planning and Development	400	28	6.9%	91	22.9%	119	29.7%	3 982	152.1%	(97.7%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	311 576	70 957	22.8%	103 627	33.3%	174 585	56.0%	76 994	34.6%	34.6%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	266 944	62 587	23.4%	90 785	34.0%	153 372	57.5%	74 619	39.2%	21.7%
Waste Water Management	44 632	8 370	18.8%	12 843	28.8%	21 212	47.5%	2 375	5.1%	440.8%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	952 411	350 239	36.8%	334 038	35.1%	684 277	71.8%	320 663	72.0%	4.2%
Ratepayers and other	299 208	82 028	27.4%	225 266	75.3%	307 294	102.7%	91 365	64.8%	146.6%
Government - operating	336 596	138 530	41.2%	410	.1%	138 940	41.3%	215 252	108.7%	(99.8%)
Government - capital	311 749	127 695	41.0%	107 043	34.3%	234 738	75.3%	12 315	41.5%	769.2%
Interest	4 857	1 986	40.9%	1 319	27.1%	3 305	68.0%	1 730	2 622.4%	(23.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(582 097)	(151 891)	26.1%	(166 780)	28.7%	(318 671)	54.7%	(206 104)	64.8%	(19.1%)
Suppliers and employees	(514 154)	(135 802)	26.4%	(152 835)	29.7%	(288 637)	56.1%	(185 259)	70.5%	(17.5%)
Finance charges	(18 952)	(3 836)	20.2%	(3 075)	16.2%	(6 911)	36.5%	(6 634)	38.1%	(53.6%)
Transfers and grants	(48 992)	(12 253)	25.0%	(10 870)	22.2%	(23 123)	47.2%	(14 210)	34.6%	(23.5%)
Net Cash from/(used) Operating Activities	370 314	198 349	53.6%	167 258	45.2%	365 606	98.7%	114 560	82.2%	46.0%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(336 966)	(92 550)	27.5%	(119 951)	35.6%	(212 501)	63.1%	(22 098)	19.3%	442.8%
Capital assets	(336 966)	(92 550)	27.5%	(119 951)	35.6%	(212 501)	63.1%	(22 098)	19.3%	442.8%
Net Cash from/(used) Investing Activities	(336 966)	(92 550)	27.5%	(119 951)	35.6%	(212 501)	63.1%	(22 098)	19.3%	442.8%
Cash Flow from Financing Activities										
Receipts	20 000	136	.7%	87	.4%	223	1.1%	101	120.6%	(13.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	20 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	136	-	87	-	223	-	101	120.6%	(13.7%)
Payments	(19 741)	(5 194)	26.3%	(4 492)	22.8%	(9 687)	49.1%	(8 454)	55.9%	(46.9%)
Repayment of borrowing	(19 741)	(5 194)	26.3%	(4 492)	22.8%	(9 687)	49.1%	(8 454)	55.9%	(46.9%)
Net Cash from/(used) Financing Activities	259	(5 058)	(1 950.9%)	(4 405)	(1 698.8%)	(9 463)	(3 649.7%)	(8 353)	55.2%	(47.3%)
Net Increase/(Decrease) in cash held	33 607	100 740	299.8%	42 902	127.7%	143 642	427.4%	84 109	(899.2%)	(49.0%)
Cash/cash equivalents at the year begin:	72 146	156 050	216.3%	256 790	355.9%	156 050	216.3%	204 834	69.2%	25.4%
Cash/cash equivalents at the year end:	105 753	256 790	242.8%	299 692	283.4%	299 692	283.4%	288 943	387.9%	3.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	22 730	11.9%	9 778	5.1%	16 104	8.4%	143 031	74.6%	191 643	81.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 071	20.8%	3 579	8.2%	2 788	6.4%	28 174	64.6%	43 612	18.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	.1%	48	4.1%	-	-	1 113	95.7%	1 163	.5%	-	-	-	-
Total By Income Source	31 803	13.5%	13 405	5.7%	18 892	8.0%	172 318	72.9%	236 417	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 788	21.5%	2 248	17.3%	1 767	13.6%	6 189	47.6%	12 992	5.5%	-	-	-	-
Commercial	10 725	25.0%	2 671	6.2%	3 106	7.2%	26 356	61.5%	42 858	18.1%	-	-	-	-
Households	18 288	10.1%	8 437	4.7%	14 020	7.8%	139 734	77.4%	180 479	76.3%	-	-	-	-
Other	1	1.7%	48	54.7%	-	-	38	43.6%	88	-	-	-	-	-
Total By Customer Group	31 803	13.5%	13 405	5.7%	18 892	8.0%	172 318	72.9%	236 417	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 702	100.0%	-	-	-	-	-	-	2 702	39.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 061	100.0%	-	-	-	-	-	-	3 061	45.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	982	96.2%	23	2.3%	14	1.4%	1	.1%	1 021	15.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6 745	99.4%	23	.3%	14	.2%	1	-	6 783	100.0%

Contact Details

Municipal Manager	Mr D D Naidoo	039 688 5704
Financial Manager	Ms Sibongile Mbili	039 688 5707

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	109 279	42 597	39.0%	34 990	32.0%	77 587	71.0%	30 839	54.8%	13.5%
Property rates	21 500	6 649	30.9%	6 528	30.4%	13 177	61.3%	5 920	53.0%	10.3%
Property rates - penalties and collection charges	1 000	385	38.5%	456	45.6%	840	84.0%	400	70.5%	13.9%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 950	474	24.3%	450	23.1%	924	47.4%	449	49.9%	.1%
Service charges - other	-	-	-	1	-	1	-	1	-	(50.0%)
Rental of facilities and equipment	200	62	30.9%	104	52.2%	166	83.1%	54	75.1%	92.9%
Interest earned - external investments	800	167	20.9%	207	25.8%	374	46.8%	400	50.0%	(48.3%)
Interest earned - outstanding debtors	7 500	2 728	36.4%	3 252	43.4%	5 980	79.7%	2 543	37.4%	27.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	101	20	20.2%	19	19.2%	40	39.4%	13	26.9%	44.6%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	2 100	613	29.2%	485	23.1%	1 098	52.3%	536	-	(9.5%)
Transfers recognised - operational	73 922	31 406	42.5%	23 426	31.7%	54 832	74.2%	20 474	75.9%	14.4%
Other own revenue	206	93	45.1%	62	30.1%	155	75.2%	47	.5%	30.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	105 279	23 616	22.4%	26 615	25.3%	50 231	47.7%	23 020	36.2%	15.6%
Employee related costs	43 076	10 149	23.6%	13 006	30.2%	23 155	53.8%	10 128	50.8%	28.4%
Remuneration of councillors	8 020	1 839	22.9%	1 819	22.7%	3 658	45.6%	1 563	36.9%	16.4%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 000	3 157	35.1%	3 412	37.9%	6 569	73.0%	2 616	58.6%	30.5%
Finance charges	2 750	-	-	-	-	-	-	-	62.5%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	25 117	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	17 316	8 472	48.9%	8 377	48.4%	16 849	97.3%	8 712	27.8%	(3.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 000	18 981		8 375		27 356		7 819		
Transfers recognised - capital	28 698	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	32 698	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	65 396	18 981		8 375		27 356		7 819		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	65 396	18 981		8 375		27 356		7 819		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	65 396	18 981		8 375		27 356		7 819		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	65 396	18 981		8 375		27 356		7 819		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	32 700	13 542	41.4%	5 174	15.8%	18 716	57.2%	4 013	30.5%	28.9%
National Government	28 698	9 645	33.6%	4 812	16.8%	14 457	50.4%	2 987	34.1%	61.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 698	9 645	33.6%	4 812	16.8%	14 457	50.4%	2 987	34.1%	61.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 002	3 897	97.4%	363	9.1%	4 259	106.4%	1 026	23.2%	(64.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	32 700	13 542	41.4%	5 174	15.8%	18 716	57.2%	4 013	30.5%	28.9%
Governance and Administration	2 000	2 541	127.0%	76	3.8%	2 617	130.8%	289	11.6%	(73.8%)
Executive & Council	2 000	2 541	127.0%	76	3.8%	2 617	130.8%	289	11.6%	(73.8%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 700	2 300	21.5%	2 023	18.9%	4 322	40.4%	1 055	20.3%	91.7%
Community & Social Services	6 700	2 300	34.3%	1 851	27.6%	4 151	62.0%	1 055	21.3%	75.5%
Sport And Recreation	4 000	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	171	-	171	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 000	5 693	33.5%	2 924	17.2%	8 617	50.7%	1 845	36.7%	58.5%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	17 000	5 693	33.5%	2 924	17.2%	8 617	50.7%	1 845	35.6%	58.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	3 000	3 008	100.3%	153	5.1%	3 160	105.3%	824	-	(81.5%)
Electricity	3 000	3 008	100.3%	153	5.1%	3 160	105.3%	824	-	(81.5%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	132 120	44 637	33.8%	40 255	30.5%	84 891	64.3%	39 617	74.1%	1.6%
Ratepayers and other	28 695	7 914	27.6%	7 906	27.6%	15 820	55.1%	6 462	78.1%	22.3%
Government - operating	73 922	31 406	42.5%	23 426	31.7%	54 832	74.2%	20 474	75.9%	14.4%
Government - capital	28 699	-	-	7 964	27.8%	7 964	27.8%	9 500	75.7%	(16.2%)
Interest	804	5 317	661.3%	959	119.3%	6 276	780.6%	3 181	48.5%	(69.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(96 079)	(69 944)	72.8%	(56 493)	58.8%	(126 438)	131.6%	(52 702)	134.5%	7.2%
Suppliers and employees	(93 331)	(69 944)	74.9%	(56 493)	60.5%	(126 438)	135.5%	(52 702)	138.8%	7.2%
Finance charges	(2 748)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36 041	(25 308)	(70.2%)	(16 238)	(45.1%)	(41 546)	(115.3%)	(13 084)	(89.9%)	24.1%
Cash Flow from Investing Activities										
Receipts	-	40 188	-	24 282	-	64 470	-	19 100	-	27.1%
Proceeds on disposal of PPE	-	11 198	-	732	-	11 930	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	28 990	-	23 550	-	52 540	-	19 100	-	23.3%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(32 703)	(12 642)	38.7%	(6 484)	19.8%	(19 127)	58.5%	(4 413)	33.3%	47.0%
Capital assets	(32 703)	(12 642)	38.7%	(6 484)	19.8%	(19 127)	58.5%	(4 413)	33.3%	47.0%
Net Cash from/(used) Investing Activities	(32 703)	27 546	(84.2%)	17 798	(54.4%)	45 343	(138.7%)	14 687	(89.6%)	21.2%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 750)	(2 029)	115.9%	(441)	25.2%	(2 470)	141.1%	(2 062)	-	(78.6%)
Repayment of borrowing	(1 750)	(2 029)	115.9%	(441)	25.2%	(2 470)	141.1%	(2 062)	-	(78.6%)
Net Cash from/(used) Financing Activities	(1 750)	(2 029)	115.9%	(441)	25.2%	(2 470)	141.1%	(2 062)	-	(78.6%)
Net Increase/(Decrease) in cash held	1 588	209	13.2%	1 118	70.4%	1 328	83.6%	(459)	(17.7%)	(343.7%)
Cash/cash equivalents at the year begin:	2 404	661	27.5%	871	36.2%	661	27.5%	1 494	5.1%	(41.7%)
Cash/cash equivalents at the year end:	3 992	871	21.8%	1 989	49.8%	1 989	49.8%	1 035	27.3%	92.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 979	8.5%	1 876	5.3%	1 713	4.9%	28 566	81.3%	35 133	44.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	141	4.2%	86	2.6%	79	2.3%	3 051	90.9%	3 357	4.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	(2 491)	(6.4%)	1 194	3.0%	1 134	2.9%	39 396	100.4%	39 233	50.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	587	100.0%	-	-	-	-	-	-	587	.7%	-	-	-	-
Total By Income Source	1 215	1.6%	3 156	4.0%	2 925	3.7%	71 014	90.7%	78 310	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 026	3.1%	1 017	3.1%	1 008	3.1%	29 526	90.6%	32 577	41.6%	-	-	-	-
Commercial	1 206	21.4%	560	9.9%	451	8.0%	3 428	60.7%	5 646	7.2%	-	-	-	-
Households	(1 017)	(2.5%)	1 579	3.9%	1 466	3.7%	38 060	94.9%	40 087	51.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 215	1.6%	3 156	4.0%	2 925	3.7%	71 014	90.7%	78 310	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr N.M. Mabasso	033 815 2249
Financial Manager	RM Mani	033 815 2249

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMNGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	264 126	70 675	26.8%	61 139	23.1%	131 814	49.9%	54 238	46.2%	12.7%
Property rates	126 896	28 542	22.5%	26 978	21.3%	55 520	43.8%	21 939	30.6%	23.0%
Property rates - penalties and collection charges	6 000	650	10.8%	897	15.0%	1 547	25.8%	751	34.8%	19.4%
Service charges - electricity revenue	56 138	14 489	25.8%	13 092	23.3%	27 581	49.1%	13 153	42.3%	(.5%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 946	1 228	24.8%	1 211	24.5%	2 439	49.3%	1 122	51.4%	8.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	843	41	4.8%	168	19.9%	209	24.8%	190	35.6%	(11.8%)
Interest earned - external investments	900	637	70.7%	394	43.8%	1 031	114.5%	325	120.2%	21.1%
Interest earned - outstanding debtors	1 728	429	24.8%	457	26.4%	885	51.2%	388	53.1%	17.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	9 694	1 656	17.1%	1 674	17.3%	3 329	34.3%	2 308	43.2%	(27.5%)
Licences and permits	2 293	586	25.5%	602	26.3%	1 188	51.8%	484	45.3%	24.4%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	47 314	21 357	45.1%	12 865	27.2%	34 222	72.3%	11 938	75.6%	7.8%
Other own revenue	7 374	1 062	14.4%	2 802	38.0%	3 864	52.4%	1 639	17.0%	71.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	259 285	59 643	23.0%	60 980	23.5%	120 623	46.5%	49 670	38.6%	22.8%
Employee related costs	80 741	17 232	21.3%	21 893	27.1%	39 125	48.5%	15 593	39.1%	40.4%
Remuneration of councillors	6 127	1 451	23.7%	1 451	23.7%	2 902	47.4%	1 365	46.4%	6.3%
Debt impairment	7 847	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 675	2 669	25.0%	2 669	25.0%	5 338	50.0%	1 630	16.1%	63.7%
Finance charges	4 499	1 266	28.1%	1 172	26.1%	2 438	54.2%	1 848	38.5%	(36.6%)
Bulk purchases	65 681	21 972	33.5%	16 661	25.4%	38 633	58.8%	14 267	51.0%	16.8%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	9 219	3 074	33.3%	2 323	25.2%	5 396	58.5%	539	31.1%	331.1%
Transfers and grants	7 085	1 523	21.5%	2 137	30.2%	3 660	51.7%	4 655	69.9%	(54.1%)
Other expenditure	67 411	10 457	15.5%	12 675	18.8%	23 132	34.3%	9 773	25.4%	29.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 841	11 032		159		11 191		4 568		
Transfers recognised - capital	21 415	20 482	95.6%	-	-	20 482	95.6%	-	23.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 256	31 514		159		31 673		4 568		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 256	31 514		159		31 673		4 568		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 256	31 514		159		31 673		4 568		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 256	31 514		159		31 673		4 568		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	23 015	8 566	37.2%	17 623	76.6%	26 189	113.8%	8 340	42.2%	111.3%
National Government	21 415	2 984	13.9%	2 498	11.7%	5 482	25.6%	4 837	48.2%	(48.4%)
Provincial Government	-	5 214	-	14 419	-	19 633	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 415	8 199	38.3%	16 917	79.0%	25 115	117.3%	4 837	50.8%	249.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 600	367	22.9%	707	44.2%	1 074	67.1%	3 503	28.4%	(79.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	23 015	8 566	37.2%	17 623	76.6%	26 189	113.8%	8 340	42.2%	111.3%
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 500	1 906	76.2%	149	5.9%	2 055	82.2%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 500	1 906	76.2%	149	5.9%	2 055	82.2%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 915	6 292	33.3%	17 475	92.4%	23 767	125.7%	6 640	49.6%	163.2%
Planning and Development	-	5 214	-	14 419	-	19 633	-	-	-	(100.0%)
Road Transport	18 915	1 078	5.7%	3 056	16.2%	4 134	21.9%	6 640	49.6%	(54.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 600	367	22.9%	-	-	367	22.9%	1 700	52.4%	(100.0%)
Electricity	-	367	-	-	-	367	-	-	30.3%	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	1 700	86.0%	(100.0%)
Waste Management	1 600	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	265 149	96 444	36.4%	70 756	26.7%	167 200	63.1%	93 359	68.6%	(24.2%)
Ratepayers and other	195 520	54 334	27.8%	57 771	29.5%	112 105	57.3%	60 542	60.0%	(4.6%)
Government - operating	47 314	21 357	45.1%	12 865	27.2%	34 222	72.3%	11 938	76.8%	7.8%
Government - capital	21 415	20 485	95.7%	-	-	20 485	95.7%	20 633	143.9%	(100.0%)
Interest	900	268	29.8%	120	13.3%	388	43.1%	246	24.0%	(51.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(239 415)	(115 922)	48.4%	(70 487)	29.4%	(186 408)	77.9%	(73 776)	60.4%	(4.5%)
Suppliers and employees	(234 916)	(114 656)	48.8%	(69 316)	29.5%	(183 972)	78.3%	(73 292)	61.0%	(5.4%)
Finance charges	(4 499)	(1 265)	28.1%	(1 171)	26.0%	(2 436)	54.2%	(483)	27.1%	142.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	25 734	(19 477)	(75.7%)	269	1.0%	(19 208)	(74.6%)	19 583	151.5%	(98.6%)
Cash Flow from Investing Activities										
Receipts	-	23 951	-	19 354	-	43 305	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	23 951	-	19 354	-	43 305	-	-	-	(100.0%)
Payments	(23 015)	(7 939)	34.5%	(22 199)	96.5%	(30 138)	130.9%	(8 983)	50.8%	147.1%
Capital assets	(23 015)	(7 939)	34.5%	(22 199)	96.5%	(30 138)	130.9%	(8 983)	50.8%	147.1%
Net Cash from/(used) Investing Activities	(23 015)	16 011	(69.6%)	(2 845)	12.4%	13 167	(57.2%)	(8 983)	50.8%	(68.3%)
Cash Flow from Financing Activities										
Receipts	-	(113)	-	15	-	(97)	-	25	-	(39.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(113)	-	15	-	(97)	-	25	-	(39.9%)
Payments	(2 500)	-	-	-	-	-	-	(1 866)	51.2%	(100.0%)
Repayment of borrowing	(2 500)	-	-	-	-	-	-	(1 866)	51.2%	(100.0%)
Net Cash from/(used) Financing Activities	(2 500)	(113)	4.5%	15	(.6%)	(97)	3.9%	(1 841)	50.2%	(100.8%)
Net Increase/(Decrease) in cash held	219	(3 579)	(1 634.0%)	(2 560)	(1 169.1%)	(6 139)	(2 803.1%)	8 759	(160.4%)	(129.2%)
Cash/cash equivalents at the year begin:	979	8 763	894.9%	5 184	529.4%	8 763	894.9%	5 357	74.9%	(3.2%)
Cash/cash equivalents at the year end:	1 198	5 184	432.7%	2 624	219.0%	2 624	219.0%	14 116	(80.2%)	(81.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 855	27.9%	588	3.4%	454	2.6%	11 480	66.1%	17 376	21.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 189	22.7%	2 071	4.2%	1 663	3.4%	34 289	69.7%	49 213	61.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	576	26.3%	95	4.3%	76	3.5%	1 442	65.9%	2 189	2.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	65	13.5%	16	3.3%	14	2.9%	385	80.3%	479	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	46	.3%	85	.5%	64	.4%	17 227	98.9%	17 423	21.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 720)	132.7%	25	(.4%)	41	(.6%)	2 081	(31.7%)	(6 572)	(8.2%)	-	-	-	-
Total By Income Source	8 011	10.0%	2 880	3.6%	2 312	2.9%	66 904	83.5%	80 107	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(991)	(28.4%)	84	2.4%	26	.8%	4 364	125.2%	3 484	4.3%	-	-	-	-
Commercial	538	26.8%	74	3.7%	46	2.3%	1 347	67.1%	2 007	2.5%	-	-	-	-
Households	8 171	13.2%	2 401	3.9%	1 990	3.2%	49 172	79.7%	61 734	77.1%	-	-	-	-
Other	292	2.3%	320	2.5%	250	1.9%	12 020	93.3%	12 882	16.1%	-	-	-	-
Total By Customer Group	8 011	10.0%	2 880	3.6%	2 312	2.9%	66 904	83.5%	80 107	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 953	100.0%	-	-	-	-	-	-	3 953	79.5%
Auditor-General	378	100.0%	-	-	-	-	-	-	378	7.6%
Other	170	26.4%	266	41.3%	148	23.0%	60	9.4%	644	12.9%
Total	4 501	90.5%	266	5.3%	148	3.0%	60	1.2%	4 974	100.0%

Contact Details

Municipal Manager	Dr Mpilo Ngubane	033 239 9266
Financial Manager	Mrs Z Sojiime (acting)	033 239 9225

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	110 551	12 647	11.4%	22 398	20.3%	35 045	31.7%	21 751	59.3%	3.0%
Property rates	12 679	1 709	13.5%	2 408	19.0%	4 117	32.5%	2 431	42.0%	(.9%)
Property rates - penalties and collection charges	2 639	421	16.0%	562	21.3%	983	37.2%	589	2 296.0%	(4.6%)
Service charges - electricity revenue	51 348	6 933	13.5%	7 843	15.3%	14 777	28.8%	7 661	46.8%	2.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 707	457	16.9%	686	25.4%	1 143	42.2%	671	186.7%	2.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 410	662	15.0%	1 881	42.7%	2 543	57.7%	1 360	-	38.3%
Interest earned - external investments	2 721	331	12.2%	518	19.0%	849	31.2%	452	95.6%	14.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	320	39	12.0%	95	29.5%	133	41.6%	67	56.9%	42.2%
Licences and permits	2 386	545	22.8%	710	29.8%	1 255	52.6%	76	38.5%	830.4%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	29 701	1 517	5.1%	7 617	25.6%	9 134	30.8%	8 399	70.2%	(9.3%)
Other own revenue	140	33	23.8%	77	55.5%	111	79.3%	45	36.6%	71.1%
Gains on disposal of PPE	1 500	-	-	-	-	-	-	-	-	-
Operating Expenditure	118 874	21 798	18.3%	23 007	19.4%	44 805	37.7%	23 487	41.7%	(2.0%)
Employee related costs	28 845	4 836	16.8%	6 765	23.5%	11 601	40.2%	5 459	44.6%	23.9%
Remuneration of councillors	2 007	124	6.2%	49	2.4%	174	8.6%	397	42.9%	(87.6%)
Debt impairment	8 000	183	2.3%	29	.4%	212	2.7%	-	-	(100.0%)
Depreciation and asset impairment	12 600	-	-	-	-	-	-	-	-	-
Finance charges	267	-	-	-	-	-	-	-	-	-
Bulk purchases	49 675	19 572	39.4%	12 768	25.7%	32 340	65.1%	9 562	45.3%	33.5%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	6 354	1 195	18.8%	2 061	32.4%	3 257	51.3%	1 290	60.1%	59.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	11 126	(4 114)	(37.0%)	1 334	12.0%	(2 779)	(25.0%)	6 780	90.8%	(80.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 323)	(9 150)		(609)		(9 760)		(1 736)		
Transfers recognised - capital	16 991	3 613	21.3%	8 378	49.3%	11 990	70.6%	3 960	34.1%	111.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 668	(5 538)		7 769		2 231		2 224		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 668	(5 538)		7 769		2 231		2 224		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 668	(5 538)		7 769		2 231		2 224		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 668	(5 538)		7 769		2 231		2 224		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	17 641	2 974	16.9%	2 900	16.4%	5 874	33.3%	3 959	28.3%	(26.8%)
National Government	16 991	2 719	16.0%	2 645	15.6%	5 364	31.6%	3 959	34.1%	(33.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 991	2 719	16.0%	2 645	15.6%	5 364	31.6%	3 959	34.1%	(33.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	650	255	39.2%	255	39.2%	510	78.5%	-	.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	17 641	2 974	16.9%	2 900	16.4%	5 874	33.3%	3 959	28.3%	(26.8%)
Governance and Administration	400	255	63.7%	255	63.7%	510	127.5%	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	200	-	-	-	-	-	-	-	-	-
Corporate Services	200	255	127.5%	255	127.5%	510	255.0%	-	-	(100.0%)
Community and Public Safety	50	-	-	-	-	-	-	-	-	-
Community & Social Services	50	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 091	2 457	20.3%	-	-	2 457	20.3%	3 959	28.1%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	12 091	2 457	20.3%	-	-	2 457	20.3%	3 959	28.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	5 100	263	5.1%	2 645	51.9%	2 907	57.0%	-	-	(100.0%)
Electricity	5 000	263	5.3%	2 645	52.9%	2 907	58.1%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	100	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	126 061	33 269	26.4%	30 548	24.2%	63 817	50.6%	20 863	96.8%	46.4%
Ratepayers and other	76 342	17 803	23.3%	17 588	23.0%	35 391	46.4%	20 546	122.9%	(14.4%)
Government - operating	29 701	11 336	38.2%	8 760	29.5%	20 096	67.7%	145	50.3%	5 943.5%
Government - capital	16 991	3 613	21.3%	3 530	20.8%	7 142	42.0%	-	87.8%	(100.0%)
Interest	3 027	517	17.1%	671	22.2%	1 188	39.2%	171	67.6%	291.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(98 274)	(38 696)	39.4%	(22 523)	22.9%	(61 220)	62.3%	(9 405)	33.2%	139.5%
Suppliers and employees	(98 274)	(38 696)	39.4%	(22 523)	22.9%	(61 220)	62.3%	(9 405)	33.2%	139.5%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	27 787	(5 427)	(19.5%)	8 025	28.9%	2 598	9.3%	11 458	759.3%	(30.0%)
Cash Flow from Investing Activities										
Receipts	1 500	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 500	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	1 500	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	29 287	(5 427)	(18.5%)	8 025	27.4%	2 598	8.9%	11 458	913.1%	(30.0%)
Cash/cash equivalents at the year begin:	-	-	-	(5 427)	-	-	-	57 169	-	(109.5%)
Cash/cash equivalents at the year end:	29 287	(5 427)	(18.5%)	2 598	8.9%	2 598	8.9%	68 627	987.9%	(96.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 354	51.5%	399	15.2%	496	18.9%	381	14.5%	2 630	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 354	51.5%	399	15.2%	496	18.9%	381	14.5%	2 630	100.0%

Contact Details

Municipal Manager	Mario Links (Acting)	033 263 1221
Financial Manager	MR. SA MNCWABE	033 263 1221

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	40 968	10 894	26.6%	14 090	34.4%	24 984	61.0%	12 003	30.7%	17.4%
Property rates	3 711	196	5.3%	480	12.9%	676	18.2%	425	79.2%	12.9%
Property rates - penalties and collection charges	-	0	-	1	-	1	-	11	1 011.6%	(95.1%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	56	-	-	10	17.3%	10	17.3%	9	35.0%	9.1%
Rental of facilities and equipment	424	177	41.7%	84	19.8%	261	61.6%	64	25.9%	31.1%
Interest earned - external investments	350	149	42.4%	150	42.9%	299	85.3%	233	86.9%	(35.5%)
Interest earned - outstanding debtors	125	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	20	2	7.5%	2	8.0%	3	15.5%	7	248.0%	(78.1%)
Licences and permits	33	9	26.1%	8	23.6%	16	49.7%	11	46.9%	(28.0%)
Agency services	40	4	10.0%	-	-	4	10.0%	-	-	-
Transfers recognised - operational	32 746	10 336	31.6%	13 063	39.9%	23 399	71.5%	10 887	55.0%	20.0%
Other own revenue	3 462	23	.7%	293	8.5%	316	9.1%	356	3.3%	(17.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	40 967	19 219	46.9%	14 721	35.9%	33 941	82.8%	16 175	49.5%	(9.0%)
Employee related costs	15 447	3 611	23.4%	4 624	29.9%	8 235	53.3%	4 120	52.2%	12.2%
Remuneration of councillors	1 782	390	21.9%	390	21.9%	780	43.8%	353	51.2%	10.5%
Debt impairment	150	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 200	-	-	-	-	-	-	1 032	68.5%	(100.0%)
Finance charges	66	13	19.2%	9	14.0%	22	33.3%	106	-	(91.3%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	60	-	(100.0%)
Contracted services	450	215	47.7%	342	76.1%	557	123.7%	479	111.9%	(28.6%)
Transfers and grants	430	11 552	2 686.5%	4 292	998.1%	15 844	3 684.5%	2 300	-	86.6%
Other expenditure	19 442	3 439	17.7%	5 064	26.0%	8 503	43.7%	7 724	35.6%	(34.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	0	(8 325)		(632)		(8 956)		(4 172)		
Transfers recognised - capital	14 736	10 153	68.9%	3 909	26.5%	14 062	95.4%	5 896	-	(33.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	14 736	1 828		3 278		5 106		1 725		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	14 736	1 828		3 278		5 106		1 725		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14 736	1 828		3 278		5 106		1 725		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 736	1 828		3 278		5 106		1 725		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	15 256	10 490	68.8%	5 636	36.9%	16 126	105.7%	8 234	-	(31.6%)
National Government	14 736	7 794	52.9%	5 496	37.3%	13 290	90.2%	8 094	-	(32.1%)
Provincial Government	-	2 557	-	-	-	2 557	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 736	10 350	70.2%	5 496	37.3%	15 846	107.5%	8 094	-	(32.1%)
Borrowing	-	140	-	140	-	280	-	140	-	-
Internally generated funds	520	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	15 256	10 490	68.8%	5 636	36.9%	16 126	105.7%	8 234	-	(31.6%)
Governance and Administration	310	36	11.5%	76	24.5%	112	36.0%	53	-	43.3%
Executive & Council	80	34	42.7%	33	41.6%	67	84.3%	53	-	(37.2%)
Budget & Treasury Office	-	2	-	3	-	5	-	-	-	(100.0%)
Corporate Services	230	-	-	40	17.2%	40	17.2%	-	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 946	10 454	69.9%	5 560	37.2%	16 014	107.1%	7 611	-	(27.0%)
Planning and Development	14 946	7 324	49.0%	5 560	37.2%	12 884	86.2%	7 611	-	(27.0%)
Road Transport	-	3 130	-	-	-	3 130	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	570	-	(100.0%)
Electricity	-	-	-	-	-	-	-	570	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	55 983	37 451	66.9%	23 534	42.0%	60 986	108.9%	17 916	77.2%	31.4%
Ratepayers and other	8 151	1 258	15.4%	817	10.0%	2 075	25.5%	424	26.4%	92.9%
Government - operating	32 746	21 828	66.7%	15 658	47.8%	37 486	114.5%	9 979	175.3%	56.9%
Government - capital	14 736	14 217	96.5%	6 909	46.9%	21 127	143.4%	7 270	49.0%	(5.0%)
Interest	350	149	42.4%	150	42.9%	299	85.3%	243	95.8%	(38.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(41 356)	(33 691)	81.5%	(22 830)	55.2%	(56 520)	136.7%	(15 459)	59.4%	47.7%
Suppliers and employees	(37 001)	(8 332)	22.5%	(13 661)	36.9%	(21 992)	59.4%	(11 238)	38.3%	21.6%
Finance charges	(66)	(13)	19.2%	(9)	14.0%	(22)	33.3%	(22)	36.7%	(57.9%)
Transfers and grants	(4 290)	(25 346)	590.9%	(9 160)	213.5%	(34 506)	804.4%	(4 199)	-	118.1%
Net Cash from/(used) Operating Activities	14 627	3 761	25.7%	705	4.8%	4 465	30.5%	2 456	(115.2%)	(71.3%)
Cash Flow from Investing Activities										
Receipts	250	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	250	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(14 736)	-	-	-	-	-	-	-	-	-
Capital assets	(14 736)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(14 486)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	875	(132)	(15.1%)	(131)	(14.9%)	(262)	(30.0%)	(2 442)	1 142.8%	(94.7%)
Repayment of borrowing	875	(132)	(15.1%)	(131)	(14.9%)	(262)	(30.0%)	(2 442)	1 142.8%	(94.7%)
Net Cash from/(used) Financing Activities	875	(132)	(15.1%)	(131)	(14.9%)	(262)	(30.0%)	(2 442)	1 142.8%	(94.7%)
Net Increase/(Decrease) in cash held	1 016	3 629	357.4%	574	56.5%	4 203	413.9%	14	(1.6%)	3 953.9%
Cash/cash equivalents at the year begin:	5 242	7 650	145.9%	11 279	215.2%	7 650	145.9%	91	-	12 234.4%
Cash/cash equivalents at the year end:	6 258	11 279	180.3%	11 854	189.4%	11 854	189.4%	106	(.6%)	11 124.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	135	4.7%	98	3.4%	75	2.6%	2 557	89.3%	2 865	83.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	40	6.9%	44	7.5%	21	3.5%	478	82.1%	582	16.9%	-	-	-	-
Total By Income Source	176	5.1%	142	4.1%	95	2.8%	3 035	88.0%	3 448	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	176	5.1%	142	4.1%	95	2.8%	3 035	88.0%	3 448	100.0%	-	-	-	-
Total By Customer Group	176	5.1%	142	4.1%	95	2.8%	3 035	88.0%	3 448	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr S. I Mabaso	033 996 6001
Financial Manager	Mr Kunene Vusi	033 996 6051

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	3 570 334	968 206	27.1%	955 234	26.8%	1 923 440	53.9%	834 342	53.3%	14.5%
Property rates	659 052	171 027	26.0%	170 727	25.9%	341 754	51.9%	152 327	50.6%	12.1%
Property rates - penalties and collection charges	39 231	5 927	15.1%	13 425	34.2%	19 352	49.3%	12 121	45.9%	10.8%
Service charges - electricity revenue	1 628 543	422 008	25.9%	395 056	24.3%	817 064	50.2%	359 856	49.2%	9.8%
Service charges - water revenue	391 288	110 462	28.2%	105 075	26.9%	215 536	55.1%	86 911	52.5%	20.9%
Service charges - sanitation revenue	126 582	32 539	25.7%	30 085	23.8%	62 624	49.5%	30 061	46.9%	.1%
Service charges - refuse revenue	87 712	20 679	23.6%	20 409	23.3%	41 088	46.8%	19 642	51.7%	3.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	35 024	5 416	15.5%	6 059	17.3%	11 475	32.8%	5 237	50.4%	15.7%
Interest earned - external investments	32 247	1 161	3.6%	20 208	62.7%	21 369	66.3%	12 120	56.4%	66.7%
Interest earned - outstanding debtors	60 057	15 791	26.3%	15 626	26.0%	31 418	52.3%	12 378	2 025.0%	26.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	14 670	2 468	16.8%	5 183	35.3%	7 651	52.2%	4 462	189.4%	16.1%
Licences and permits	83	29	34.6%	23	27.4%	51	61.9%	17	84.2%	32.9%
Agency services	599	104	17.4%	163	27.3%	267	44.7%	90	33.9%	80.7%
Transfers recognised - operational	415 372	169 201	40.7%	160 604	38.7%	329 805	79.4%	123 187	71.6%	30.4%
Other own revenue	73 455	10 973	14.9%	12 592	17.1%	23 566	32.1%	15 932	53.6%	(21.0%)
Gains on disposal of PPE	6 420	421	6.6%	(1)	-	420	6.5%	-	33.1%	(100.0%)
Operating Expenditure	3 500 014	886 833	25.3%	1 006 555	28.8%	1 893 388	54.1%	769 262	49.2%	30.8%
Employee related costs	855 886	197 254	23.0%	232 858	27.2%	430 112	50.3%	212 808	49.8%	9.4%
Remuneration of councillors	39 213	9 175	23.4%	9 117	23.3%	18 292	46.6%	8 544	47.1%	6.7%
Debt impairment	144 577	-	-	-	-	-	-	34 377	41.7%	(100.0%)
Depreciation and asset impairment	259 229	61 223	23.6%	154 322	59.5%	215 545	83.1%	65 837	59.8%	134.4%
Finance charges	60 738	20 186	33.2%	6 849	11.3%	27 035	44.5%	12 640	42.0%	(45.8%)
Bulk purchases	1 479 522	472 192	31.9%	386 891	26.1%	859 083	58.1%	319 210	50.8%	21.2%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	20 195	4 793	23.7%	13 986	69.3%	18 779	93.0%	5 170	60.1%	170.6%
Transfers and grants	5 408	1 193	22.1%	1 193	22.1%	2 386	44.1%	1 107	44.0%	7.8%
Other expenditure	635 245	120 818	19.0%	201 034	31.6%	321 852	50.7%	109 565	40.7%	83.5%
Loss on disposal of PPE	-	-	-	305	-	305	-	4	-	7 122.5%
Surplus/(Deficit)	70 320	81 373		(51 321)		30 052		65 080		
Transfers recognised - capital	293 824	14 917	5.1%	96 713	32.9%	111 630	38.0%	25 639	9.1%	277.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	364 144	96 290		45 392		141 683		90 718		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	364 144	96 290		45 392		141 683		90 718		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	364 144	96 290		45 392		141 683		90 718		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	364 144	96 290		45 392		141 683		90 718		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	597 754	46 978	7.9%	119 389	20.0%	166 367	27.8%	48 786	17.6%	144.7%
National Government	367 677	30 567	8.3%	67 136	18.3%	97 703	26.6%	20 624	10.6%	225.5%
Provincial Government	9 927	3 657	36.8%	21 646	218.1%	25 304	254.9%	10 003	-	116.4%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	279	-	(100.0%)
Transfers recognised - capital	377 604	34 224	9.1%	88 782	23.5%	123 007	32.6%	30 906	14.0%	187.3%
Borrowing	100 000	63	.1%	1 447	1.4%	1 510	1.5%	-	-	(100.0%)
Internally generated funds	120 150	12 691	10.6%	29 159	24.3%	41 850	34.8%	17 880	40.5%	63.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	597 754	46 978	7.9%	119 389	20.0%	166 367	27.8%	48 786	17.6%	144.7%
Governance and Administration	6 100	653	10.7%	4 569	74.9%	5 222	85.6%	5 828	36.2%	(21.6%)
Executive & Council	-	-	-	1 260	-	1 260	-	69	-	1 721.8%
Budget & Treasury Office	850	-	-	2 751	323.6%	2 751	323.6%	5 044	46.7%	(45.5%)
Corporate Services	5 250	653	12.4%	559	10.6%	1 212	23.1%	715	13.2%	(21.8%)
Community and Public Safety	66 134	5 752	8.7%	21 668	32.8%	27 420	41.5%	1 634	29.9%	1 225.9%
Community & Social Services	19 771	1 019	5.2%	14 490	73.3%	15 509	78.4%	642	16.9%	2 157.9%
Sport And Recreation	43 313	4 733	10.9%	6 354	14.7%	11 087	25.6%	805	47.8%	689.8%
Public Safety	2 100	-	-	173	8.2%	173	8.2%	188	-	(7.8%)
Housing	-	-	-	651	-	651	-	-	-	(100.0%)
Health	950	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	220 219	23 495	10.7%	40 048	18.2%	63 544	28.9%	30 005	25.1%	33.5%
Planning and Development	14 500	3 821	26.4%	10 646	73.4%	14 467	99.8%	5 582	88.7%	90.7%
Road Transport	205 719	19 674	9.6%	29 403	14.3%	49 077	23.9%	24 423	21.1%	20.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	305 301	15 810	5.2%	51 281	16.8%	67 091	22.0%	1 220	5.8%	4 104.1%
Electricity	214 780	5 626	2.6%	19 384	9.0%	25 009	11.6%	(17 669)	(9.4%)	(209.7%)
Water	25 992	4 513	17.4%	12 533	48.2%	17 046	65.6%	11 887	57.2%	5.4%
Waste Water Management	51 665	5 431	10.5%	15 948	30.9%	21 379	41.4%	6 978	27.6%	128.6%
Waste Management	12 864	240	1.9%	3 416	26.6%	3 657	28.4%	24	2.7%	14 134.0%
Other	-	1 268	-	1 822	-	3 090	-	10 099	454.7%	(82.0%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	3 757 010	1 070 156	28.5%	995 033	26.5%	2 065 189	55.0%	982 111	61.9%	1.3%
Ratepayers and other	3 015 567	755 844	25.1%	812 761	27.0%	1 568 605	52.0%	748 458	62.0%	8.6%
Government - operating	415 372	201 976	48.6%	79 638	19.2%	281 614	67.8%	87 078	67.1%	(8.5%)
Government - capital	293 824	99 204	33.8%	84 334	28.7%	183 538	62.5%	134 896	54.4%	(37.5%)
Interest	32 247	13 132	40.7%	18 299	56.7%	31 431	97.5%	11 680	85.2%	56.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(3 180 139)	(1 003 028)	31.5%	(865 272)	27.2%	(1 868 300)	58.7%	(801 556)	60.2%	7.9%
Suppliers and employees	(3 113 993)	(986 992)	31.7%	(847 821)	27.2%	(1 834 813)	58.9%	(783 129)	60.4%	8.3%
Finance charges	(60 738)	(14 844)	24.4%	(16 258)	26.8%	(31 101)	51.2%	(17 321)	51.8%	(6.1%)
Transfers and grants	(5 408)	(1 193)	22.1%	(1 193)	22.1%	(2 386)	44.1%	(1 107)	44.0%	7.8%
Net Cash from/(used) Operating Activities	576 871	67 128	11.6%	129 761	22.5%	196 889	34.1%	180 555	74.2%	(28.1%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	(140 659)	43 591.1%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	(140 659)	6 175 399.7%	(100.0%)
Payments	(364 442)	(46 978)	12.9%	(119 389)	32.8%	(166 367)	45.6%	(48 786)	27.4%	144.7%
Capital assets	(364 442)	(46 978)	12.9%	(119 389)	32.8%	(166 367)	45.6%	(48 786)	27.4%	144.7%
Net Cash from/(used) Investing Activities	(364 442)	(46 978)	12.9%	(119 389)	32.8%	(166 367)	45.6%	(189 445)	92.1%	(37.0%)
Cash Flow from Financing Activities										
Receipts	100 000	1 523	1.5%	302	.3%	1 825	1.8%	2 136	104.1%	(85.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1 523	-	302	-	1 825	-	2 136	104.1%	(85.9%)
Payments	(42 691)	(10 819)	25.3%	(12 549)	29.4%	(23 368)	54.7%	(13 624)	52.9%	(7.9%)
Repayment of borrowing	(42 691)	(10 819)	25.3%	(12 549)	29.4%	(23 368)	54.7%	(13 624)	52.9%	(7.9%)
Net Cash from/(used) Financing Activities	57 309	(9 296)	(16.2%)	(12 247)	(21.4%)	(21 544)	(37.6%)	(11 488)	48.3%	6.6%
Net Increase/(Decrease) in cash held	269 738	10 853	4.0%	(1 875)	(.7%)	8 978	3.3%	(20 379)	14.6%	(90.8%)
Cash/cash equivalents at the year begin:	898 552	679 500	75.6%	690 353	76.8%	679 500	75.6%	111 197	9.7%	520.8%
Cash/cash equivalents at the year end:	1 168 290	690 353	59.1%	688 478	58.9%	688 478	58.9%	90 819	10.1%	658.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	41 801	8.9%	27 347	5.9%	17 910	3.8%	380 404	81.4%	467 462	27.5%	-	-	147 669	31.0%
Trade and Other Receivables from Exchange Transactions - Electricity	143 897	46.8%	62 380	20.3%	19 053	6.2%	81 936	26.7%	307 265	18.1%	-	-	32 107	10.0%
Receivables from Non-exchange Transactions - Property Rates	49 893	15.3%	20 986	6.4%	17 669	5.4%	236 958	72.8%	325 506	19.2%	-	-	118 352	36.0%
Receivables from Exchange Transactions - Waste Water Management	10 749	10.0%	5 748	5.4%	3 412	3.2%	87 089	81.4%	106 998	6.3%	-	-	40 482	37.0%
Receivables from Exchange Transactions - Waste Management	6 604	11.0%	3 108	5.2%	1 770	3.0%	48 351	80.8%	59 833	3.5%	-	-	24 354	40.0%
Receivables from Exchange Transactions - Property Rental Debtors	588	2.1%	535	1.9%	511	1.8%	26 843	94.3%	28 478	1.7%	-	-	17 866	62.0%
Interest on Arrear Debtor Accounts	7 984	2.7%	7 502	2.6%	7 151	2.4%	270 007	92.3%	292 645	17.2%	-	-	156 601	53.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 094	1.0%	13 819	12.7%	680	.6%	93 457	85.7%	109 049	6.4%	-	-	23 103	21.0%
Total By Income Source	262 610	15.5%	141 425	8.3%	68 156	4.0%	1 225 044	72.2%	1 697 236	100.0%	-	-	560 534	33.0%
Debtors Age Analysis By Customer Group														
Organs of State	20 888	16.6%	7 882	6.3%	(10 867)	(8.7%)	107 602	85.7%	125 505	7.4%	-	-	65 590	52.0%
Commercial	129 651	35.2%	60 555	16.5%	21 881	5.9%	155 893	42.4%	367 980	21.7%	-	-	69 138	18.0%
Households	105 837	10.0%	67 460	6.4%	51 477	4.8%	837 177	78.8%	1 061 950	62.6%	-	-	352 735	33.0%
Other	6 234	4.4%	5 528	3.9%	5 665	4.0%	124 373	87.7%	141 800	8.4%	-	-	73 070	51.0%
Total By Customer Group	262 610	15.5%	141 425	8.3%	68 156	4.0%	1 225 044	72.2%	1 697 236	100.0%	-	-	560 534	33.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	87 179	100.0%	-	-	-	-	-	-	87 179	21.2%
Bulk Water	41 138	100.0%	-	-	-	-	-	-	41 138	10.0%
PAYE deductions	7 629	100.0%	-	-	-	-	-	-	7 629	1.9%
VAT (output less input)	82 410	100.0%	-	-	-	-	-	-	82 410	20.1%
Pensions / Retirement	12 970	100.0%	-	-	-	-	-	-	12 970	3.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 507	69.2%	791	4.1%	961	4.9%	4 257	21.8%	19 516	4.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	159 506	100.0%	-	-	-	-	-	-	159 506	38.9%
Total	404 339	98.5%	791	.2%	961	.2%	4 257	1.0%	410 348	100.0%

Contact Details

Municipal Manager	Mr Mxolisi Nkosi	033 392 2002
Financial Manager	Mrs Nelisiwe Mvelase Ngcobo	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	70 018	20 222	28.9%	20 113	28.7%	40 335	57.6%	30 587	185.1%	(34.2%)
Property rates	16 406	2 702	16.5%	2 701	16.5%	5 403	32.9%	3 183	87.9%	(15.1%)
Property rates - penalties and collection charges	11	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	832	169	20.3%	178	21.3%	347	41.7%	-	-	(100.0%)
Interest earned - outstanding debtors	157	158	100.9%	400	255.1%	558	356.0%	3	7.0%	13 503.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	90	-	-	-	-	-	-	7	16.2%	(100.0%)
Licences and permits	3 311	901	27.2%	895	27.0%	1 796	54.2%	1 708	123.6%	(47.6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	48 971	16 171	33.0%	15 245	31.1%	31 416	64.2%	25 460	213.0%	(40.1%)
Other own revenue	219	121	55.0%	694	316.6%	814	371.6%	226	219.0%	206.5%
Gains on disposal of PPE	20	-	-	-	-	-	-	-	-	-
Operating Expenditure	50 944	10 334	20.3%	10 733	21.1%	21 067	41.4%	26 875	109.0%	(60.1%)
Employee related costs	21 969	4 156	18.9%	4 724	21.5%	8 880	40.4%	8 035	95.9%	(41.2%)
Remuneration of councillors	4 752	1 003	21.1%	1 003	21.1%	2 007	42.2%	(1 170)	(195.4%)	(185.7%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 542	-	-	-	-	-	-	141	16.8%	(100.0%)
Finance charges	127	-	-	-	-	-	-	53	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	300	-	-	-	-	-	-	35	-	(100.0%)
Transfers and grants	4 738	-	-	-	-	-	-	9 238	-	(100.0%)
Other expenditure	16 517	5 175	31.3%	5 005	30.3%	10 180	61.6%	10 540	107.3%	(52.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	2	-	(100.0%)
Surplus/(Deficit)	19 073	9 887		9 380		19 268		3 713		
Transfers recognised - capital	16 251	3 914	24.1%	1 825	11.2%	5 739	35.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 324	13 801		11 205		25 006		3 713		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	35 324	13 801		11 205		25 006		3 713		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 324	13 801		11 205		25 006		3 713		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 324	13 801		11 205		25 006		3 713		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	20 720	3 914	18.9%	2 240	10.8%	6 153	29.7%	1 524	23.4%	47.0%
National Government	16 251	3 914	24.1%	2 240	13.8%	6 153	37.9%	1 524	29.0%	47.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 251	3 914	24.1%	2 240	13.8%	6 153	37.9%	1 524	29.0%	47.0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 469	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	20 720	3 914	18.9%	2 240	10.8%	6 153	29.7%	1 524	23.4%	47.0%
Governance and Administration	500	3 914	782.7%	2 240	448.0%	6 153	1 230.7%	1 524	23.4%	47.0%
Executive & Council	370	3 914	1 057.7%	2 240	605.3%	6 153	1 663.1%	1 524	23.4%	47.0%
Budget & Treasury Office	100	-	-	-	-	-	-	-	-	-
Corporate Services	30	-	-	-	-	-	-	-	-	-
Community and Public Safety	480	-	-	-	-	-	-	-	-	-
Community & Social Services	480	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 140	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	19 140	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	600	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	600	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	86 237	22 877	26.5%	18 032	20.9%	40 909	47.4%	9 885	31.0%	82.4%
Ratepayers and other	20 026	2 378	11.9%	2 209	11.0%	4 587	22.9%	2 284	72.6%	(3.3%)
Government - operating	48 971	16 171	33.0%	15 245	31.1%	31 416	64.2%	5 868	23.0%	159.8%
Government - capital	16 251	4 000	24.6%	-	-	4 000	24.6%	1 524	27.3%	(100.0%)
Interest	989	327	33.1%	577	58.4%	905	91.5%	210	50.7%	175.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(50 945)	(10 334)	20.3%	(10 733)	21.1%	(21 067)	41.4%	(15 436)	70.6%	(30.5%)
Suppliers and employees	(46 080)	(10 334)	22.4%	(10 733)	23.3%	(21 067)	45.7%	(10 871)	49.2%	(1.3%)
Finance charges	(127)	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 738)	-	-	-	-	-	-	(4 566)	-	(100.0%)
Net Cash from/(used) Operating Activities	35 292	12 542	35.5%	7 299	20.7%	19 841	56.2%	(5 552)	(66.4%)	(231.5%)
Cash Flow from Investing Activities										
Receipts	20	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	20	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(20 720)	(3 914)	18.9%	(2 240)	10.8%	(6 153)	29.7%	(1 524)	21.9%	47.0%
Capital assets	(20 720)	(3 914)	18.9%	(2 240)	10.8%	(6 153)	29.7%	(1 524)	21.9%	47.0%
Net Cash from/(used) Investing Activities	(20 700)	(3 914)	18.9%	(2 240)	10.8%	(6 153)	29.7%	(1 524)	41.7%	47.0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	14 592	8 629	59.1%	5 059	34.7%	13 688	93.8%	(7 076)	(200.6%)	(171.5%)
Cash/cash equivalents at the year begin:	22 377	16 501	73.7%	25 130	112.3%	16 501	73.7%	8 345	35.4%	201.1%
Cash/cash equivalents at the year end:	36 968	25 130	68.0%	30 189	81.7%	30 189	81.7%	1 269	2.3%	2 278.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 691	19.0%	554	6.2%	619	7.0%	6 036	67.8%	8 899	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 691	19.0%	554	6.2%	619	7.0%	6 036	67.8%	8 899	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	155	15.1%	112	10.9%	117	11.3%	645	62.7%	1 028	11.6%	-	-	-	-
Commercial	756	18.2%	204	4.9%	242	5.8%	2 952	71.1%	4 153	46.7%	-	-	-	-
Households	339	18.2%	96	5.2%	113	6.1%	1 311	70.5%	1 860	20.9%	-	-	-	-
Other	441	23.7%	143	7.7%	146	7.9%	1 129	60.7%	1 858	20.9%	-	-	-	-
Total By Customer Group	1 691	19.0%	554	6.2%	619	7.0%	6 036	67.8%	8 899	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	226	95.6%	(24)	(9.9%)	16	6.8%	18	7.6%	237	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	226	95.6%	(24)	(9.9%)	16	6.8%	18	7.6%	237	100.0%

Contact Details

Municipal Manager	Mr D A Pillay	031 785 9307
Financial Manager	Mr M Chandulal	031 785 9320

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	62 454	26 586	42.6%	18 305	29.3%	44 891	71.9%	15 765	63.9%	16.1%
Property rates	9 752	6 407	65.7%	1 389	14.2%	7 797	79.9%	1 267	89.2%	9.7%
Property rates - penalties and collection charges	450	149	33.1%	160	35.7%	310	68.8%	116	59.7%	38.5%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	400	107	26.7%	106	26.6%	213	53.3%	93	41.9%	14.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 114	656	58.9%	637	57.1%	1 293	116.0%	517	95.9%	23.1%
Interest earned - external investments	1 800	588	32.7%	705	39.2%	1 293	71.8%	356	49.4%	97.9%
Interest earned - outstanding debtors	120	34	28.4%	34	27.9%	68	56.3%	34	98.1%	(.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	253	4	1.6%	0	.1%	4	1.7%	19	7.8%	(98.1%)
Licences and permits	641	107	16.8%	70	10.9%	177	27.7%	61	46.3%	14.7%
Agency services	517	125	24.1%	119	23.1%	244	47.2%	134	57.9%	(11.0%)
Transfers recognised - operational	46 918	18 259	38.9%	14 993	32.0%	33 251	70.9%	12 075	56.2%	24.2%
Other own revenue	490	150	30.6%	92	18.8%	242	49.4%	1 000	327.7%	(90.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	93	-	(100.0%)
Operating Expenditure	66 257	16 040	24.2%	16 332	24.6%	32 372	48.9%	14 178	45.5%	15.2%
Employee related costs	31 027	6 249	20.1%	7 607	24.5%	13 855	44.7%	7 032	46.7%	8.2%
Remuneration of councillors	4 214	937	22.2%	937	22.2%	1 874	44.5%	869	44.5%	7.8%
Debt impairment	500	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 149	1 365	22.2%	1 669	27.1%	3 034	49.3%	1 150	41.2%	45.1%
Finance charges	104	15	14.7%	16	15.5%	31	30.2%	20	2 776.4%	(19.7%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	5 728	1 537	26.8%	973	17.0%	2 509	43.8%	1 040	45.3%	(6.5%)
Transfers and grants	800	-	-	-	-	-	-	-	-	-
Other expenditure	17 735	5 938	33.5%	5 130	28.9%	11 068	62.4%	4 066	46.5%	26.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 803)	10 546		1 974		12 520		1 587		
Transfers recognised - capital	18 868	7 307	38.7%	10 626	56.3%	17 933	95.0%	4 702	50.8%	126.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 065	17 853		12 599		30 452		6 289		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	15 065	17 853		12 599		30 452		6 289		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 065	17 853		12 599		30 452		6 289		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 065	17 853		12 599		30 452		6 289		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	21 499	7 657	35.6%	9 263	43.1%	16 920	78.7%	4 571	40.3%	102.6%
National Government	16 618	3 864	23.2%	4 443	26.7%	8 307	50.0%	3 668	43.0%	21.1%
Provincial Government	2 250	-	-	3 662	162.8%	3 662	162.8%	588	-	523.1%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 868	3 864	20.5%	8 105	43.0%	11 969	63.4%	4 255	46.8%	90.5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 631	3 759	142.9%	1 158	44.0%	4 917	186.9%	290	10.4%	299.7%
Public contributions and donations	-	34	-	-	-	34	-	26	-	(100.0%)
Capital Expenditure Standard Classification	21 499	7 657	35.6%	9 263	43.1%	16 920	78.7%	4 571	40.3%	102.6%
Governance and Administration	52	1	2.9%	30	58.2%	32	61.0%	55	35.3%	(45.0%)
Executive & Council	-	-	-	-	-	-	-	14	41.4%	(100.0%)
Budget & Treasury Office	35	-	-	21	61.4%	21	61.4%	2	31.4%	936.7%
Corporate Services	17	1	8.7%	9	51.6%	10	60.3%	39	33.7%	(77.3%)
Community and Public Safety	2 414	2 942	121.9%	5 268	218.2%	8 210	340.1%	1 062	68.3%	396.0%
Community & Social Services	15	526	3 507.4%	589	3 929.5%	1 116	7 436.9%	179	10.6%	229.8%
Sport And Recreation	2 300	43	1.8%	-	-	43	1.8%	260	158.1%	(100.0%)
Public Safety	99	2 373	2 397.3%	4 678	4 725.4%	7 051	7 122.7%	623	553.7%	650.7%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 033	3 561	18.7%	3 965	20.8%	7 526	39.5%	3 454	40.1%	14.8%
Planning and Development	215	-	-	10	4.6%	10	4.6%	18	35.0%	(46.3%)
Road Transport	18 818	3 561	18.9%	3 955	21.0%	7 516	39.9%	3 436	40.1%	15.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	1 153	-	-	-	1 153	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	1 153	-	-	-	1 153	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	79 198	29 089	36.7%	23 295	29.4%	52 385	66.1%	30 764	76.5%	(24.3%)
Ratepayers and other	11 616	5 429	46.7%	2 216	19.1%	7 644	65.8%	27 585	331.5%	(92.0%)
Government - operating	46 917	18 259	38.9%	14 787	31.5%	33 045	70.4%	247	30.2%	5 883.3%
Government - capital	18 865	4 834	25.6%	5 593	29.6%	10 426	55.3%	2 576	46.1%	117.1%
Interest	1 800	568	31.6%	701	38.9%	1 269	70.5%	356	47.4%	96.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(57 866)	(25 347)	43.8%	(14 194)	24.5%	(39 540)	68.3%	(26 251)	88.2%	(45.9%)
Suppliers and employees	(56 992)	(25 331)	44.4%	(14 177)	24.9%	(39 509)	69.3%	(26 231)	88.3%	(46.0%)
Finance charges	(114)	(15)	13.4%	(16)	14.2%	(31)	27.6%	(20)	47.5%	(19.7%)
Transfers and grants	(760)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	21 332	3 743	17.5%	9 102	42.7%	12 845	60.2%	4 512	35.0%	101.7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(21 499)	(7 657)	35.6%	(9 334)	43.4%	(16 991)	79.0%	(3 953)	37.1%	136.1%
Capital assets	(21 499)	(7 657)	35.6%	(9 334)	43.4%	(16 991)	79.0%	(3 953)	37.1%	136.1%
Net Cash from/(used) Investing Activities	(21 499)	(7 657)	35.6%	(9 334)	43.4%	(16 991)	79.0%	(3 953)	24.1%	136.1%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(140)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(140)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(140)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(307)	(3 914)	1 275.0%	(232)	75.6%	(4 146)	1 350.5%	560	(7.8%)	(141.5%)
Cash/cash equivalents at the year begin:	74 680	5 020	6.7%	1 106	1.5%	5 020	6.7%	656	2.8%	68.6%
Cash/cash equivalents at the year end:	74 373	1 106	1.5%	874	1.2%	874	1.2%	1 216	4.8%	(28.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	196	2.4%	292	3.5%	236	2.8%	7 590	91.3%	8 315	84.9%	-	-	2 431	29.0%
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19	6.5%	49	17.0%	17	5.8%	204	70.7%	288	2.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	63	5.3%	60	5.1%	53	4.4%	1 010	85.2%	1 186	12.1%	-	-	-	-
Total By Income Source	278	2.8%	402	4.1%	306	3.1%	8 804	89.9%	9 789	100.0%	-	-	2 431	24.0%
Debtors Age Analysis By Customer Group														
Organs of State	21	1.4%	15	1.0%	19	1.3%	1 456	96.3%	1 511	15.4%	-	-	-	-
Commercial	78	3.7%	101	4.8%	71	3.4%	1 854	88.1%	2 103	21.5%	-	-	-	-
Households	113	3.4%	143	4.3%	106	3.2%	2 999	89.2%	3 361	34.3%	-	-	2 431	72.0%
Other	66	2.3%	143	5.1%	109	3.9%	2 496	88.7%	2 813	28.7%	-	-	-	-
Total By Customer Group	278	2.8%	402	4.1%	306	3.1%	8 804	89.9%	9 789	100.0%	-	-	2 431	24.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	ES Sithole	033 212 2155
Financial Manager	Ms H Osman	033 212 2155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	548 479	179 753	32.8%	161 046	29.4%	340 800	62.1%	161 813	68.6%	(.5%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	99 459	30 345	30.5%	25 390	25.5%	55 735	56.0%	38 917	82.7%	(34.8%)
Service charges - sanitation revenue	7 832	2 064	26.3%	3 019	38.6%	5 083	64.9%	3 348	75.0%	(9.8%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	320	47	14.7%	79	24.6%	126	39.4%	47	-	67.8%
Interest earned - external investments	15 310	1 300	8.5%	2 425	15.8%	3 725	24.3%	2 594	58.5%	(6.5%)
Interest earned - outstanding debtors	8 000	4 189	52.4%	1 881	23.5%	6 071	75.9%	4 287	-	(56.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	390 746	141 499	36.2%	127 709	32.7%	269 208	68.9%	112 451	67.3%	13.6%
Other own revenue	26 812	309	1.2%	543	2.0%	852	3.2%	169	6.5%	221.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	563 718	108 649	19.3%	156 529	27.8%	265 178	47.0%	144 011	51.5%	8.7%
Employee related costs	198 840	35 341	17.8%	44 460	22.4%	79 801	40.1%	41 419	51.2%	7.3%
Remuneration of councillors	14 878	2 494	16.8%	2 396	16.1%	4 891	32.9%	2 326	29.6%	3.0%
Debt impairment	17 414	4 353	25.0%	4 353	25.0%	8 707	50.0%	(2)	-	(239 039.8%)
Depreciation and asset impairment	45 391	259	.6%	27 467	60.5%	27 726	61.1%	11 848	40.4%	131.8%
Finance charges	5 300	1 188	22.4%	-	-	1 188	22.4%	-	35.0%	-
Bulk purchases	71 925	17 498	24.3%	18 080	25.1%	35 578	49.5%	17 637	56.9%	2.5%
Other Materials	1 200	2 625	218.7%	(2 289)	(190.8%)	336	28.0%	491	6.4%	(566.3%)
Contracted services	51 865	14 646	28.2%	16 282	31.4%	30 928	59.6%	28 068	104.4%	(42.0%)
Transfers and grants	48 992	-	-	15 547	31.7%	15 547	31.7%	-	-	(100.0%)
Other expenditure	107 912	30 244	28.0%	30 233	28.0%	60 477	56.0%	42 225	65.2%	(28.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 239)	71 104		4 517		75 621		17 802		
Transfers recognised - capital	139 097	32 980	23.7%	30 585	22.0%	63 565	45.7%	57 345	100.4%	(46.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	123 858	104 084		35 102		139 186		75 146		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	123 858	104 084		35 102		139 186		75 146		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	123 858	104 084		35 102		139 186		75 146		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	123 858	104 084		35 102		139 186		75 146		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	246 108	111 412	45.3%	81 847	33.3%	193 259	78.5%	50 366	20.9%	62.5%
National Government	109 993	102 939	93.6%	74 644	67.9%	177 582	161.4%	49 218	88.8%	51.7%
Provincial Government	29 104	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	7 204	-	7 204	-	-	-	(100.0%)
Transfers recognised - capital	139 097	102 939	74.0%	81 847	58.8%	184 786	132.8%	49 218	86.1%	66.3%
Borrowing	57 736	-	-	-	-	-	-	-	-	-
Internally generated funds	49 275	8 473	17.2%	-	-	8 473	17.2%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	1 148	-	(100.0%)
Capital Expenditure Standard Classification	246 108	111 412	45.3%	81 847	33.3%	193 259	78.5%	50 366	20.9%	62.5%
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	246 108	111 412	45.3%	81 847	33.3%	193 259	78.5%	50 366	20.6%	62.5%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	246 108	111 412	45.3%	61 129	24.8%	172 541	70.1%	37 434	14.8%	63.3%
Waste Water Management	-	-	-	20 718	-	20 718	-	11 785	-	75.8%
Waste Management	-	-	-	-	-	-	-	1 148	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	597 163	307 018	51.4%	218 518	36.6%	525 536	88.0%	209 457	79.0%	4.3%
Ratepayers and other	59 320	47 232	79.6%	72 547	122.3%	119 778	201.9%	55 055	123.4%	31.8%
Government - operating	390 746	148 705	38.1%	123 266	31.5%	271 971	69.6%	112 020	74.9%	10.0%
Government - capital	139 097	108 930	78.3%	20 411	14.7%	129 341	93.0%	40 595	69.3%	(49.7%)
Interest	8 000	2 152	26.9%	2 294	28.7%	4 446	55.6%	1 786	32.5%	28.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(506 212)	(122 147)	24.1%	(219 507)	43.4%	(341 654)	67.5%	(161 883)	89.4%	35.6%
Suppliers and employees	(500 912)	(122 122)	24.4%	(219 484)	43.8%	(341 606)	68.2%	(161 822)	91.7%	35.6%
Finance charges	(5 300)	(25)	.5%	(22)	.4%	(48)	.9%	(61)	24.5%	(63.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	90 951	184 871	203.3%	(988)	(1.1%)	183 882	202.2%	47 574	54.3%	(102.1%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(246 108)	(45 408)	18.5%	(51 497)	20.9%	(96 905)	39.4%	(52 940)	27.8%	(2.7%)
Capital assets	(246 108)	(45 408)	18.5%	(51 497)	20.9%	(96 905)	39.4%	(52 940)	27.8%	(2.7%)
Net Cash from/(used) Investing Activities	(246 108)	(45 408)	18.5%	(51 497)	20.9%	(96 905)	39.4%	(52 940)	25.8%	(2.7%)
Cash Flow from Financing Activities										
Receipts	58 009	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	57 736	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	273	-	-	-	-	-	-	-	-	-
Payments	(10 292)	(2 437)	23.7%	-	-	(2 437)	23.7%	(697)	46.5%	(100.0%)
Repayment of borrowing	(10 292)	(2 437)	23.7%	-	-	(2 437)	23.7%	(697)	46.5%	(100.0%)
Net Cash from/(used) Financing Activities	47 717	(2 437)	(5.1%)	-	-	(2 437)	(5.1%)	(697)	(.3%)	(100.0%)
Net Increase/(Decrease) in cash held	(107 440)	137 026	(127.5%)	(52 485)	48.9%	84 540	(78.7%)	(6 064)	(4.7%)	765.5%
Cash/cash equivalents at the year begin:	119 240	205 274	172.2%	342 300	287.1%	205 274	172.2%	154 957	80.7%	120.9%
Cash/cash equivalents at the year end:	11 800	342 300	2 900.8%	289 815	2 456.1%	289 815	2 456.1%	148 892	65.2%	94.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	20 287	4.9%	9 463	2.3%	6 008	1.5%	378 175	91.4%	413 932	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	20 287	4.9%	9 463	2.3%	6 008	1.5%	378 175	91.4%	413 932	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 794	4.3%	1 088	2.6%	250	.6%	39 016	92.6%	42 148	10.2%	-	-	-	-
Commercial	1 783	14.8%	463	3.8%	332	2.7%	9 492	78.6%	12 069	2.9%	-	-	-	-
Households	11 072	3.7%	5 981	2.0%	4 084	1.4%	280 078	93.0%	301 215	72.8%	-	-	-	-
Other	5 637	9.6%	1 932	3.3%	1 342	2.3%	49 590	84.8%	58 500	14.1%	-	-	-	-
Total By Customer Group	20 287	4.9%	9 463	2.3%	6 008	1.5%	378 175	91.4%	413 932	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	78	20.9%	196	52.7%	-	-	98	26.4%	372	100.0%
Total	78	20.9%	196	52.7%	-	-	98	26.4%	372	100.0%

Contact Details

Municipal Manager	Mr T L S Khuzwayo	033 897 6763
Financial Manager	Mr NF Mchunu	033 897 6714

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMNAMBITHI/LADYSMITH (KZN232)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	613 922	175 158	28.5%	138 035	22.5%	313 193	51.0%	93 839	62.3%	47.1%
Property rates	132 675	35 831	27.0%	29 354	22.1%	65 185	49.1%	919	99.2%	3 093.5%
Property rates - penalties and collection charges	7 317	1 200	16.4%	1 067	14.6%	2 268	31.0%	2 100	115.3%	(49.2%)
Service charges - electricity revenue	252 987	73 515	29.1%	55 821	22.1%	129 335	51.1%	52 091	50.2%	7.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	18 532	3 771	20.3%	2 607	14.1%	6 378	34.4%	(52)	66.4%	(5 153.3%)
Service charges - other	497	148	29.7%	133	26.7%	281	56.5%	79	15.4%	67.9%
Rental of facilities and equipment	2 481	42	1.7%	136	5.5%	178	7.2%	838	88.2%	(83.8%)
Interest earned - external investments	9 000	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	10 292	2 165	21.0%	2 437	23.7%	4 602	44.7%	1 667	36.0%	46.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	8 985	1 339	14.9%	1 236	13.8%	2 575	28.7%	963	27.5%	28.4%
Licences and permits	7 606	1 718	22.6%	1 362	17.9%	3 080	40.5%	1 356	37.9%	.4%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	130 838	52 664	40.3%	41 137	31.4%	93 801	71.7%	32 467	59.7%	26.7%
Other own revenue	22 473	2 405	10.7%	2 086	9.3%	4 491	20.0%	1 411	16.1%	47.9%
Gains on disposal of PPE	10 240	361	3.5%	659	6.4%	1 019	10.0%	-	-	(100.0%)
Operating Expenditure	633 662	113 221	17.9%	119 809	18.9%	233 030	36.8%	92 919	36.4%	28.9%
Employee related costs	173 281	39 286	22.7%	40 405	23.3%	79 692	46.0%	18 518	36.8%	118.2%
Remuneration of councillors	17 923	3 732	20.8%	3 661	20.4%	7 393	41.3%	3 403	45.4%	7.6%
Debt impairment	18 735	2 207	11.8%	2 766	14.8%	4 973	26.5%	-	-	(100.0%)
Depreciation and asset impairment	74 415	4 826	6.5%	9 370	12.6%	14 197	19.1%	-	-	(100.0%)
Finance charges	478	113	23.7%	75	15.8%	189	39.5%	40	5.7%	90.1%
Bulk purchases	164 306	41 028	25.0%	34 341	20.9%	75 369	45.9%	32 025	41.6%	7.2%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	14 845	851	5.7%	661	4.5%	1 512	10.2%	5 098	45.3%	(87.0%)
Transfers and grants	20 180	17	.1%	18	.1%	34	.2%	782	13.0%	(97.7%)
Other expenditure	149 499	21 135	14.1%	28 499	19.1%	49 634	33.2%	33 053	51.5%	(13.8%)
Loss on disposal of PPE	-	26	-	11	-	37	-	-	-	(100.0%)
Surplus/(Deficit)	(19 740)	61 936		18 226		80 163		920		
Transfers recognised - capital	58 150	-	-	-	-	-	-	718	4.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	38 410	61 936		18 226		80 163		1 638		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	38 410	61 936		18 226		80 163		1 638		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	38 410	61 936		18 226		80 163		1 638		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	38 410	61 936		18 226		80 163		1 638		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	111 799	7 942	7.1%	15 168	13.6%	23 109	20.7%	35 974	41.9%	(57.8%)
National Government	58 150	5 833	10.0%	10 590	18.2%	16 423	28.2%	13 419	42.2%	(21.1%)
Provincial Government	-	1 286	-	-	-	1 286	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 150	7 119	12.2%	10 590	18.2%	17 709	30.5%	13 419	42.2%	(21.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 649	823	1.5%	4 578	8.5%	5 400	10.1%	22 555	41.8%	(79.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	111 799	7 942	7.1%	15 168	13.6%	23 109	20.7%	35 974	41.9%	(57.8%)
Governance and Administration	1 580	-	-	16	1.0%	16	1.0%	311	5.2%	(95.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 580	-	-	16	1.0%	16	1.0%	311	32.7%	(95.0%)
Community and Public Safety	3 500	38	1.1%	1 339	38.2%	1 376	39.3%	1 548	58.8%	(13.5%)
Community & Social Services	2 000	38	1.9%	1 339	66.9%	1 376	68.8%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	1 548	56.9%	(100.0%)
Housing	1 500	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	90 319	7 828	8.7%	12 796	14.2%	20 624	22.8%	19 457	30.7%	(34.2%)
Planning and Development	-	-	-	-	-	-	-	28	-	(100.0%)
Road Transport	90 319	7 828	8.7%	12 796	14.2%	20 624	22.8%	19 429	30.6%	(34.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	16 400	76	.5%	1 017	6.2%	1 094	6.7%	14 658	89.6%	(93.1%)
Electricity	16 400	76	.5%	1 017	6.2%	1 094	6.7%	14 658	90.0%	(93.1%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	635 066	117 190	18.5%	145 524	22.9%	262 713	41.4%	86 007	47.0%	69.2%
Ratepayers and other	437 078	115 571	26.4%	89 500	20.5%	205 071	46.9%	84 530	54.4%	5.9%
Government - operating	130 838	-	-	40 683	31.1%	40 683	31.1%	272	34.1%	14 869.4%
Government - capital	58 150	-	-	13 908	23.9%	13 908	23.9%	-	.8%	(100.0%)
Interest	9 000	1 619	18.0%	1 433	15.9%	3 052	33.9%	1 206	207.3%	18.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(548 823)	(80 464)	14.7%	(101 854)	18.6%	(182 318)	33.2%	(149 802)	37.5%	(32.0%)
Suppliers and employees	(521 853)	(80 388)	15.4%	(101 102)	19.4%	(181 489)	34.8%	(148 875)	38.4%	(32.1%)
Finance charges	(478)	(60)	12.5%	(94)	19.6%	(154)	32.1%	(0)	24.2%	19 373.4%
Transfers and grants	(26 492)	(17)	.1%	(658)	2.5%	(675)	2.5%	(927)	11.1%	(28.9%)
Net Cash from/(used) Operating Activities	86 243	36 726	42.6%	43 670	50.6%	80 395	93.2%	(63 795)	119.9%	(168.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(111 799)	-	-	(7 586)	6.8%	(7 586)	6.8%	(4 933)	5.7%	53.8%
Capital assets	(111 799)	-	-	(7 586)	6.8%	(7 586)	6.8%	(4 933)	5.7%	53.8%
Net Cash from/(used) Investing Activities	(111 799)	-	-	(7 586)	6.8%	(7 586)	6.8%	(4 933)	5.8%	53.8%
Cash Flow from Financing Activities										
Receipts	930	144 866	15 577.0%	35 671	3 835.6%	180 537	19 412.6%	68 141	5 035.6%	(47.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	930	144 866	15 577.0%	35 671	3 835.6%	180 537	19 412.6%	68 141	5 035.6%	(47.7%)
Payments	(228)	(173)	75.7%	(99)	43.3%	(272)	119.0%	(58)	28.8%	71.5%
Repayment of borrowing	(228)	(173)	75.7%	(99)	43.3%	(272)	119.0%	(58)	28.8%	71.5%
Net Cash from/(used) Financing Activities	702	144 693	20 624.2%	35 572	5 070.3%	180 265	25 694.5%	68 084	5 428.9%	(47.8%)
Net Increase/(Decrease) in cash held	(24 855)	181 419	(729.9%)	71 656	(288.3%)	253 075	(1 018.2%)	(644)	(1 261.4%)	(11 231.7%)
Cash/cash equivalents at the year begin:	90 328	94 799	104.9%	276 218	305.8%	94 799	104.9%	182 879	(28.6%)	51.0%
Cash/cash equivalents at the year end:	65 473	276 218	421.9%	347 874	531.3%	347 874	531.3%	182 235	212.7%	90.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 071	64.4%	781	2.9%	409	1.5%	8 246	31.1%	26 507	16.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 333	10.7%	2 734	2.4%	2 659	2.3%	97 123	84.6%	114 849	71.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 984	16.9%	590	5.0%	566	4.8%	8 624	73.3%	11 764	7.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	209	2.9%	481	6.6%	319	4.4%	6 233	86.1%	7 242	4.5%	-	-	-	-
Total By Income Source	31 598	19.7%	4 585	2.9%	3 954	2.5%	120 225	75.0%	160 362	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 407	5.9%	415	1.7%	411	1.7%	21 659	90.7%	23 893	14.9%	-	-	-	-
Commercial	12 804	56.0%	819	3.6%	611	2.7%	8 637	37.8%	22 871	14.3%	-	-	-	-
Households	14 176	14.6%	2 964	3.0%	2 581	2.7%	77 590	79.7%	97 311	60.7%	-	-	-	-
Other	3 210	19.7%	388	2.4%	350	2.1%	12 339	75.8%	16 287	10.2%	-	-	-	-
Total By Customer Group	31 598	19.7%	4 585	2.9%	3 954	2.5%	120 225	75.0%	160 362	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	10 948	100.0%	-	-	-	-	-	-	10 948	46.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 612	100.0%	-	-	-	-	-	-	1 612	6.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 556	100.0%	-	-	-	-	-	-	2 556	10.8%
Loan repayments	58	100.0%	-	-	-	-	-	-	58	.2%
Trade Creditors	7 482	100.0%	-	-	-	-	-	-	7 482	31.6%
Auditor-General	641	100.0%	-	-	-	-	-	-	641	2.7%
Other	365	100.0%	-	-	-	-	-	-	365	1.5%
Total	23 660	100.0%	-	-	-	-	-	-	23 660	100.0%

Contact Details

Municipal Manager	Mr MP Khathide	036 637 2231
Financial Manager	Irisha Gajadhur(acting)	036 637 1007

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INDAKA (KZN233)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	77 724	31 563	40.6%	14 284	18.4%	45 846	59.0%	22 207	73.2%	(35.7%)
Property rates	3 057	2 560	83.8%	222	7.3%	2 783	91.0%	210	95.7%	6.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	175	58	33.2%	46	26.2%	104	59.4%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	62	66.1%	(100.0%)
Rental of facilities and equipment	94	29	30.5%	27	29.1%	56	59.6%	21	53.6%	32.6%
Interest earned - external investments	2 500	1 576	63.1%	1 689	67.6%	3 265	130.6%	894	167.1%	89.0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	71 820	27 304	38.0%	12 276	17.1%	39 581	55.1%	20 996	71.2%	(41.5%)
Other own revenue	78	35	44.4%	23	29.8%	58	74.2%	24	94.2%	(3.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	54 923	10 668	19.4%	12 524	22.8%	23 192	42.2%	11 411	33.7%	9.8%
Employee related costs	12 854	2 318	18.0%	2 674	20.8%	4 992	38.8%	2 605	40.0%	2.6%
Remuneration of councillors	5 785	1 276	22.1%	1 299	22.5%	2 575	44.5%	1 199	44.5%	8.3%
Debt impairment	700	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 750	2 831	29.0%	2 980	30.6%	5 811	59.6%	3 611	49.5%	(17.5%)
Finance charges	230	46	20.1%	-	-	46	20.1%	17	23.6%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	4 790	1 071	22.4%	1 176	24.5%	2 246	46.9%	637	31.2%	84.5%
Transfers and grants	1 000	196	19.6%	143	14.3%	339	33.9%	139	28.5%	2.7%
Other expenditure	19 815	2 930	14.8%	4 253	21.5%	7 183	36.3%	3 202	26.3%	32.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	22 801	20 895		1 759		22 654		10 796		
Transfers recognised - capital	21 401	7 848	36.7%	4 216	19.7%	12 065	56.4%	7 370	19.0%	(42.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 202	28 743		5 976		34 719		18 166		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	44 202	28 743		5 976		34 719		18 166		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 202	28 743		5 976		34 719		18 166		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 202	28 743		5 976		34 719		18 166		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	44 040	8 671	19.7%	5 391	12.2%	14 062	31.9%	4 584	17.9%	17.6%
National Government	21 401	7 848	36.7%	4 216	19.7%	12 065	56.4%	3 856	23.0%	9.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 401	7 848	36.7%	4 216	19.7%	12 065	56.4%	3 856	18.0%	9.3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 639	823	3.6%	1 175	5.2%	1 998	8.8%	728	17.5%	61.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 040	8 671	19.7%	5 391	12.2%	14 062	31.9%	4 584	17.9%	17.6%
Governance and Administration	540	63	11.7%	14	2.5%	77	14.2%	-	.7%	(100.0%)
Executive & Council	49	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	430	-	-	14	3.2%	14	3.2%	-	-	(100.0%)
Corporate Services	61	63	103.2%	-	-	63	103.2%	-	1.2%	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 500	8 608	19.8%	5 377	12.4%	13 986	32.2%	4 584	18.1%	17.3%
Planning and Development	24	-	-	-	-	-	-	-	-	-
Road Transport	43 476	8 608	19.8%	5 377	12.4%	13 986	32.2%	4 584	18.1%	17.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	97 277	42 545	43.7%	22 531	23.2%	65 075	66.9%	31 881	59.6%	(29.3%)
Ratepayers and other	1 556	5 816	373.7%	2 890	185.7%	8 706	559.5%	9 994	1 861.4%	(71.1%)
Government - operating	71 820	27 304	38.0%	12 276	17.1%	39 581	55.1%	21 886	73.8%	(43.9%)
Government - capital	21 401	7 848	36.7%	5 676	26.5%	13 524	63.2%	-	-	(100.0%)
Interest	2 500	1 576	63.1%	1 689	67.6%	3 265	130.6%	-	39.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(68 294)	(11 097)	16.2%	(20 876)	30.6%	(31 973)	46.8%	(19 545)	57.3%	6.8%
Suppliers and employees	(67 064)	(10 854)	16.2%	(20 733)	30.9%	(31 588)	47.1%	(19 389)	58.0%	6.9%
Finance charges	(230)	(46)	20.1%	-	-	(46)	20.1%	(17)	23.6%	(100.0%)
Transfers and grants	(1 000)	(196)	19.6%	(143)	14.3%	(339)	33.9%	(139)	28.5%	2.6%
Net Cash from/(used) Operating Activities	28 983	31 448	108.5%	1 655	5.7%	33 103	114.2%	12 335	62.3%	(86.6%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	15 137	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	15 137	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(44 040)	(8 813)	20.0%	(5 676)	12.9%	(14 489)	32.9%	(6 207)	16.6%	(8.6%)
Capital assets	(44 040)	(8 813)	20.0%	(5 676)	12.9%	(14 489)	32.9%	(6 207)	16.6%	(8.6%)
Net Cash from/(used) Investing Activities	(44 040)	(8 813)	20.0%	(5 676)	12.9%	(14 489)	32.9%	8 930	(22.9%)	(163.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(169)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(169)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(169)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(15 226)	22 635	(148.7%)	(4 021)	26.4%	18 614	(122.3%)	21 265	(2 157.8%)	(118.9%)
Cash/cash equivalents at the year begin:	64 523	103 174	159.9%	125 809	195.0%	103 174	159.9%	84 312	124.8%	49.2%
Cash/cash equivalents at the year end:	49 297	125 809	255.2%	121 787	247.0%	121 787	247.0%	105 577	218.6%	15.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	71	3.2%	80	3.7%	2 040	93.1%	2 191	70.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	20	2.1%	20	2.2%	899	95.8%	939	30.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	90	2.9%	100	3.2%	2 940	93.9%	3 131	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	31	4.2%	40	5.4%	671	90.4%	742	23.7%	-	-	-	-
Commercial	-	-	9	4.8%	9	4.8%	161	90.3%	178	5.7%	-	-	-	-
Households	-	-	18	1.8%	19	1.9%	1 005	96.4%	1 043	33.3%	-	-	-	-
Other	-	-	32	2.7%	32	2.7%	1 104	94.5%	1 168	37.3%	-	-	-	-
Total By Customer Group	-	-	90	2.9%	100	3.2%	2 940	93.9%	3 131	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	990	98.6%	-	-	-	-	15	1.4%	1 005	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	990	98.6%	-	-	-	-	15	1.4%	1 005	100.0%

Contact Details

Municipal Manager	Mr K S Khumalo	034 261 1000
Financial Manager	Mr M Mbona	034 261 1000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMTSHEZI (KZN234)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	316 421	85 887	27.1%	69 337	21.9%	155 224	49.1%	65 793	55.9%	5.4%
Property rates	54 206	15 269	28.2%	15 366	28.3%	30 635	56.5%	13 503	62.6%	13.8%
Property rates - penalties and collection charges	6 198	3 287	53.0%	1 555	25.1%	4 842	78.1%	1 865	58.7%	(16.6%)
Service charges - electricity revenue	188 937	44 675	23.6%	40 743	21.6%	85 418	45.2%	42 667	56.0%	(4.5%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 478	1 867	25.0%	1 214	16.2%	3 081	41.2%	1 467	42.2%	(17.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	490	45	9.3%	44	8.9%	89	18.2%	63	87.3%	(30.9%)
Interest earned - external investments	2 211	110	5.0%	106	4.8%	216	9.8%	103	46.2%	2.7%
Interest earned - outstanding debtors	1 912	2 200	115.1%	(1 962)	(102.6%)	238	12.4%	102	91.0%	(2 016.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	122	17	14.3%	8	6.4%	25	20.7%	38	16.4%	(79.4%)
Licences and permits	5 440	1 484	27.3%	983	18.1%	2 467	45.3%	1 094	35.4%	(10.1%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	45 778	16 399	35.8%	10 177	22.2%	26 577	58.1%	4 355	51.7%	133.7%
Other own revenue	3 649	533	14.6%	1 103	30.2%	1 636	44.9%	536	66.8%	105.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	335 189	79 966	23.9%	64 466	19.2%	144 432	43.1%	76 095	48.1%	(15.3%)
Employee related costs	67 946	17 862	26.3%	18 431	27.1%	36 292	53.4%	15 920	52.1%	15.8%
Remuneration of councillors	5 908	1 275	21.6%	1 275	21.6%	2 550	43.2%	763	37.0%	67.0%
Debt impairment	8 533	2 449	28.7%	-	-	2 449	28.7%	-	-	-
Depreciation and asset impairment	37 030	-	-	-	-	-	-	8 392	32.3%	(100.0%)
Finance charges	1 392	1 442	103.6%	1 703	122.3%	3 145	225.9%	363	25.5%	369.7%
Bulk purchases	148 988	34 006	22.8%	31 279	21.0%	65 285	43.8%	30 441	52.3%	2.8%
Other Materials	11 856	365	3.1%	2 964	25.0%	3 329	28.1%	1 816	28.9%	63.3%
Contracted services	10 906	2 131	19.5%	2 648	24.3%	4 778	43.8%	1 537	43.5%	72.3%
Transfers and grants	8 537	-	-	2 435	28.5%	2 435	28.5%	-	-	(100.0%)
Other expenditure	34 093	20 437	59.9%	3 731	10.9%	24 168	70.9%	16 649	83.5%	(77.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	214	-	(100.0%)
Surplus/(Deficit)	(18 768)	5 921		4 871		10 792		(10 301)		
Transfers recognised - capital	28 615	1 615	5.6%	3 340	11.7%	4 955	17.3%	-	39.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 847	7 537		8 211		15 747		(10 301)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 847	7 537		8 211		15 747		(10 301)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 847	7 537		8 211		15 747		(10 301)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 847	7 537		8 211		15 747		(10 301)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	35 499	9 967	28.1%	21 022	59.2%	30 989	87.3%	8 275	28.2%	154.0%
National Government	28 715	7 127	24.8%	14 702	51.2%	21 829	76.0%	7 689	43.6%	91.2%
Provincial Government	550	-	-	-	-	-	-	252	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 265	7 127	24.4%	14 702	50.2%	21 829	74.6%	7 941	44.7%	85.2%
Borrowing	-	-	-	1 260	-	1 260	-	-	-	(100.0%)
Internally generated funds	6 234	2 840	45.6%	5 060	81.2%	7 900	126.7%	335	20.3%	1 411.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	35 499	9 967	28.1%	21 022	59.2%	30 989	87.3%	8 275	28.2%	154.0%
Governance and Administration	1 633	15	.9%	1 431	87.7%	1 446	88.6%	74	15.1%	1 837.9%
Executive & Council	-	-	-	765	-	765	-	52	12.0%	1 360.9%
Budget & Treasury Office	158	-	-	17	10.6%	17	10.6%	2	3.8%	697.2%
Corporate Services	1 475	15	1.0%	650	44.1%	665	45.1%	19	-	3 249.0%
Community and Public Safety	3 406	4 347	127.6%	10 510	308.6%	14 857	436.2%	255	-	4 022.8%
Community & Social Services	3 406	4 347	127.6%	9 880	290.1%	14 227	417.7%	247	-	3 908.2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	630	-	630	-	8	-	7 375.7%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 061	3 825	21.2%	3 324	18.4%	7 149	39.6%	7 368	29.9%	(54.9%)
Planning and Development	-	-	-	791	-	791	-	5 773	164.5%	(86.3%)
Road Transport	18 061	3 825	21.2%	2 533	14.0%	6 358	35.2%	1 595	11.2%	58.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	12 400	1 781	14.4%	5 756	46.4%	7 537	60.8%	579	12.9%	894.7%
Electricity	12 400	1 781	14.4%	5 756	46.4%	7 537	60.8%	561	12.8%	925.7%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	17	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	317 442	99 105	31.2%	98 898	31.2%	198 002	62.4%	78 071	60.0%	26.7%
Ratepayers and other	240 837	75 182	31.2%	76 254	31.7%	151 435	62.9%	59 831	57.5%	27.4%
Government - operating	45 778	18 487	40.4%	9 538	20.8%	28 025	61.2%	4 355	57.9%	119.0%
Government - capital	28 615	5 326	18.6%	13 000	45.4%	18 326	64.0%	13 710	89.4%	(5.2%)
Interest	2 211	110	5.0%	106	4.8%	216	9.8%	175	39.0%	(39.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(281 089)	(98 128)	34.9%	(80 413)	28.6%	(178 541)	63.5%	(79 025)	66.4%	1.8%
Suppliers and employees	(279 696)	(96 686)	34.6%	(78 710)	28.1%	(175 396)	62.7%	(78 487)	66.8%	.3%
Finance charges	(1 392)	(1 442)	103.6%	(1 703)	122.3%	(3 145)	225.9%	(538)	30.5%	216.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36 353	977	2.7%	18 485	50.8%	19 462	53.5%	(954)	15.6%	(2 037.0%)
Cash Flow from Investing Activities										
Receipts	38	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	134	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(96)	-	-	-	-	-	-	-	-	-
Payments	(35 499)	(9 973)	28.1%	(21 687)	61.1%	(31 660)	89.2%	(8 635)	29.1%	151.2%
Capital assets	(35 499)	(9 973)	28.1%	(21 687)	61.1%	(31 660)	89.2%	(8 635)	29.1%	151.2%
Net Cash from/(used) Investing Activities	(35 461)	(9 973)	28.1%	(21 687)	61.2%	(31 660)	89.3%	(8 635)	29.1%	151.2%
Cash Flow from Financing Activities										
Receipts	-	-	-	2 500	-	2 500	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	2 500	-	2 500	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 329)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 329)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 329)	-	-	2 500	(188.2%)	2 500	(188.2%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(436)	(8 996)	2 061.7%	(702)	160.9%	(9 698)	2 222.5%	(9 589)	(191.4%)	(92.7%)
Cash/cash equivalents at the year begin:	29 604	7 340	24.8%	(1 656)	(5.6%)	7 340	24.8%	17 356	108.3%	(109.5%)
Cash/cash equivalents at the year end:	29 168	(1 656)	(5.7%)	(2 358)	(8.1%)	(2 358)	(8.1%)	7 767	50.2%	(130.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 563	79.8%	993	9.3%	763	7.1%	406	3.8%	10 725	11.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 176	4.4%	2 372	3.3%	3 983	5.5%	62 840	86.8%	72 372	74.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	364	3.7%	278	2.8%	533	5.3%	8 793	88.2%	9 968	10.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	600	16.4%	157	4.3%	433	11.8%	2 466	67.5%	3 655	3.8%	-	-	-	-
Total By Income Source	12 704	13.1%	3 800	3.9%	5 711	5.9%	74 506	77.0%	96 720	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 844	8.1%	1 468	6.4%	1 632	7.1%	17 917	78.4%	22 861	23.6%	-	-	-	-
Commercial	8 203	62.2%	771	5.8%	1 144	8.7%	3 068	23.3%	13 186	13.6%	-	-	-	-
Households	1 921	3.4%	1 176	2.1%	2 558	4.5%	50 796	90.0%	56 451	58.4%	-	-	-	-
Other	735	17.4%	384	9.1%	377	8.9%	2 726	64.6%	4 222	4.4%	-	-	-	-
Total By Customer Group	12 704	13.1%	3 800	3.9%	5 711	5.9%	74 506	77.0%	96 720	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	12 119	100.0%	-	-	-	-	-	-	12 119	60.7%
Bulk Water	83	100.0%	-	-	-	-	-	-	83	.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	250	100.0%	-	-	-	-	-	-	250	1.3%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	835	17.7%	1 141	24.2%	182	3.8%	2 560	54.3%	4 717	23.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	758	27.0%	989	35.2%	271	9.7%	788	28.1%	2 807	14.1%
Total	14 046	70.3%	2 130	10.7%	453	2.3%	3 349	16.8%	19 977	100.0%

Contact Details

Municipal Manager	Ms P N Njoko	036 342 7802
Financial Manager	Mrs N Thomas	036 342 7806

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	133 714	52 776	39.5%	34 004	25.4%	86 780	64.9%	31 228	61.1%	8.9%
Property rates	27 566	5 957	21.6%	6 239	22.6%	12 196	44.2%	5 554	50.3%	12.3%
Property rates - penalties and collection charges	1 823	823	45.2%	582	31.9%	1 405	77.1%	909	98.9%	(36.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	365	94	25.7%	95	26.0%	189	51.7%	100	-	(5.3%)
Service charges - other	-	1	-	9	-	10	-	-	-	(100.0%)
Rental of facilities and equipment	10	7	73.5%	35	351.1%	42	424.6%	14	35.3%	150.0%
Interest earned - external investments	2 000	287	14.3%	1 226	61.3%	1 513	75.6%	768	109.4%	59.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	350	52	14.8%	77	22.0%	129	36.9%	30	25.4%	158.8%
Licences and permits	263	238	90.6%	105	39.8%	343	130.4%	15	-	615.7%
Agency services	861	157	18.2%	135	15.7%	292	33.9%	131	-	3.2%
Transfers recognised - operational	84 307	43 801	52.0%	24 422	29.0%	68 223	80.9%	23 341	63.8%	4.6%
Other own revenue	16 170	1 309	8.1%	901	5.6%	2 209	13.7%	366	27.4%	145.8%
Gains on disposal of PPE	-	50	-	178	-	228	-	-	-	(100.0%)
Operating Expenditure	115 112	21 838	19.0%	20 160	17.5%	41 998	36.5%	20 585	38.6%	(2.1%)
Employee related costs	39 011	9 363	24.0%	10 396	26.6%	19 760	50.7%	8 661	51.9%	20.0%
Remuneration of councillors	7 154	1 838	25.7%	1 838	25.7%	3 676	51.4%	1 653	48.0%	11.2%
Debt impairment	4 322	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 230	-	-	-	-	-	-	-	-	-
Finance charges	2 298	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	694	2 216	319.5%	64	9.2%	2 280	328.7%	92	48.4%	(30.7%)
Contracted services	2 871	912	31.8%	634	22.1%	1 546	53.9%	-	-	(100.0%)
Transfers and grants	7 237	822	11.4%	133	1.8%	955	13.2%	290	-	(54.2%)
Other expenditure	39 295	6 608	16.8%	7 321	18.6%	13 929	35.4%	9 888	43.5%	(26.0%)
Loss on disposal of PPE	-	78	-	(227)	-	(149)	-	-	-	(100.0%)
Surplus/(Deficit)	18 602	30 937		13 844		44 781		10 643		
Transfers recognised - capital	32 537	27 665	85.0%	14 500	44.6%	42 165	129.6%	11 673	75.0%	24.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51 139	58 602		28 344		86 946		22 316		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	51 139	58 602		28 344		86 946		22 316		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51 139	58 602		28 344		86 946		22 316		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51 139	58 602		28 344		86 946		22 316		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	48 412	17 557	36.3%	14 492	29.9%	32 048	66.2%	22 972	86.4%	(36.9%)
National Government	32 537	7 480	23.0%	10 396	32.0%	17 876	54.9%	7 274	47.4%	42.9%
Provincial Government	-	1 877	-	392	-	2 269	-	7 324	149.5%	(94.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 537	9 357	28.8%	10 788	33.2%	20 145	61.9%	14 598	66.0%	(26.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 875	8 200	51.7%	3 704	23.3%	11 904	75.0%	8 374	131.9%	(55.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	48 412	17 557	36.3%	14 492	29.9%	32 048	66.2%	22 972	86.4%	(36.9%)
Governance and Administration	8 400	7 505	89.3%	-	-	7 505	89.3%	5 004	130.8%	(100.0%)
Executive & Council	8 000	7 500	93.8%	-	-	7 500	93.8%	4 973	131.7%	(100.0%)
Budget & Treasury Office	400	5	1.3%	-	-	5	1.3%	31	117.0%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 000	-	-	211	21.1%	211	21.1%	1 540	336.0%	(86.3%)
Community & Social Services	1 000	-	-	211	21.1%	211	21.1%	1 540	336.0%	(86.3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 012	10 051	25.8%	14 280	36.6%	24 332	62.4%	16 428	69.1%	(13.1%)
Planning and Development	39 012	10 051	25.8%	14 280	36.6%	24 332	62.4%	16 428	69.1%	(13.1%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	138 487	84 217	60.8%	45 646	33.0%	129 863	93.8%	44 479	57.8%	2.6%
Ratepayers and other	19 643	12 497	63.6%	5 980	30.4%	18 477	94.1%	8 698	35.3%	(31.2%)
Government - operating	84 307	41 301	49.0%	26 934	31.9%	68 235	80.9%	23 341	63.8%	15.4%
Government - capital	32 537	30 165	92.7%	12 000	36.9%	42 165	129.6%	11 673	75.0%	2.8%
Interest	2 000	254	12.7%	731	36.6%	986	49.3%	768	109.4%	(4.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(93 447)	(50 929)	54.5%	(41 194)	44.1%	(92 123)	98.6%	(46 885)	95.9%	(12.1%)
Suppliers and employees	(89 025)	(50 106)	56.3%	(41 061)	46.1%	(91 168)	102.4%	(46 595)	95.5%	(11.9%)
Finance charges	(2 298)	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 124)	(822)	38.7%	(133)	6.2%	(955)	45.0%	(290)	-	(54.3%)
Net Cash from/(used) Operating Activities	45 040	33 288	73.9%	4 452	9.9%	37 740	83.8%	(2 405)	(11.7%)	(285.1%)
Cash Flow from Investing Activities										
Receipts	15 862	24 812	156.4%	13 372	84.3%	38 183	240.7%	47 845	478.4%	(72.1%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	30 308	-	(100.0%)
Decrease in other non-current receivables	15 862	-	-	-	-	-	-	17 536	175.4%	(100.0%)
Decrease (increase) in non-current investments	-	24 812	-	13 372	-	38 183	-	-	-	(100.0%)
Payments	(48 412)	(20 826)	43.0%	(15 322)	31.6%	(36 147)	74.7%	(22 972)	82.9%	(33.3%)
Capital assets	(48 412)	(20 826)	43.0%	(15 322)	31.6%	(36 147)	74.7%	(22 972)	82.9%	(33.3%)
Net Cash from/(used) Investing Activities	(32 550)	3 986	(12.2%)	(1 950)	6.0%	2 036	(6.3%)	24 872	(6.4%)	(107.8%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(4 300)	(1 893)	44.0%	-	-	(1 893)	44.0%	-	-	-
Repayment of borrowing	(4 300)	(1 893)	44.0%	-	-	(1 893)	44.0%	-	-	-
Net Cash from/(used) Financing Activities	(4 300)	(1 893)	44.0%	-	-	(1 893)	44.0%	-	-	-
Net Increase/(Decrease) in cash held	8 190	35 381	432.0%	2 502	30.6%	37 883	462.6%	22 467	(56.3%)	(88.9%)
Cash/cash equivalents at the year begin:	65 388	42 798	65.5%	78 179	119.6%	42 798	65.5%	52 873	157.7%	47.9%
Cash/cash equivalents at the year end:	73 578	78 179	106.3%	80 682	109.7%	80 682	109.7%	75 340	134.1%	7.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 762	10.5%	(1 506)	(9.0%)	690	4.1%	15 815	94.4%	16 761	75.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	35	7.2%	(57)	(11.7%)	9	1.8%	500	102.6%	487	2.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	100.0%	-	-	-	-	-	-	18	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	568	11.2%	(0)	-	281	5.5%	4 217	83.2%	5 066	22.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3)	1.5%	-	-	1	(.5%)	(196)	99.0%	(198)	(.9%)	-	-	-	-
Total By Income Source	2 379	10.8%	(1 562)	(7.1%)	981	4.4%	20 336	91.9%	22 134	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	814	24.4%	(103)	(3.1%)	412	12.4%	2 213	66.3%	3 336	15.1%	-	-	-	-
Commercial	37	2.9%	(211)	(16.3%)	72	5.5%	1 395	107.9%	1 293	5.8%	-	-	-	-
Households	665	11.2%	(398)	(6.7%)	162	2.7%	5 519	92.8%	5 946	26.9%	-	-	-	-
Other	864	7.5%	(851)	(7.4%)	336	2.9%	11 209	97.0%	11 558	52.2%	-	-	-	-
Total By Customer Group	2 379	10.8%	(1 562)	(7.1%)	981	4.4%	20 336	91.9%	22 134	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	180	100.0%	-	-	-	-	0	-	180	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	180	100.0%	-	-	-	-	0	-	180	100.0%

Contact Details

Municipal Manager	Mr S Sibande	036 448 1076
Financial Manager	Mr S Ndabandaba	036 448 8052

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMBABAZANE (KZN236)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	88 826	38 118	42.9%	23 739	26.7%	61 857	69.6%	24 901	68.9%	(4.7%)
Property rates	7 627	4 415	57.9%	1 097	14.4%	5 512	72.3%	157	32.3%	599.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	101	16	15.7%	5	5.1%	21	20.8%	18	25.6%	(70.6%)
Interest earned - external investments	2 100	378	18.0%	686	32.7%	1 064	50.7%	-	-	(100.0%)
Interest earned - outstanding debtors	3	136	4 245.9%	-	-	136	4 245.9%	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	5	-	-	-	-	-	-	-	-	-
Licences and permits	1	1	52.6%	-	-	1	52.6%	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	78 416	33 059	42.2%	21 690	27.7%	54 749	69.8%	23 274	74.5%	(6.8%)
Other own revenue	272	114	42.1%	261	96.0%	375	138.1%	1 453	58.8%	(82.1%)
Gains on disposal of PPE	300	-	-	-	-	-	-	-	-	-
Operating Expenditure	85 917	23 515	27.4%	31 094	36.2%	54 609	63.6%	27 191	58.0%	14.4%
Employee related costs	26 910	5 917	22.0%	5 715	21.2%	11 633	43.2%	5 231	34.6%	9.3%
Remuneration of councillors	6 765	1 718	25.4%	1 656	24.5%	3 374	49.9%	1 526	47.7%	8.5%
Debt impairment	840	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 621	-	-	-	-	-	-	-	-	-
Finance charges	125	15	12.3%	4 101	3 281.2%	4 117	3 293.4%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	7 150	3 512	49.1%	3 590	50.2%	7 102	99.3%	1 877	73.7%	91.3%
Contracted services	4 160	935	22.5%	2 152	51.7%	3 087	74.2%	1 532	63.2%	40.4%
Transfers and grants	3 700	1 291	34.9%	-	-	1 291	34.9%	8 008	322.8%	(100.0%)
Other expenditure	29 646	10 126	34.2%	13 880	46.8%	24 005	81.0%	9 016	60.1%	54.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 908	14 603		(7 355)		7 248		(2 289)		
Transfers recognised - capital	22 787	3 581	15.7%	9 012	39.6%	12 594	55.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	25 695	18 184		1 657		19 841		(2 289)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	25 695	18 184		1 657		19 841		(2 289)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	25 695	18 184		1 657		19 841		(2 289)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	25 695	18 184		1 657		19 841		(2 289)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	28 975	5 642	19.5%	9 850	34.0%	15 492	53.5%	-	42.1%	(100.0%)
National Government	22 787	3 581	15.7%	7 104	31.2%	10 685	46.9%	-	77.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 787	3 581	15.7%	7 104	31.2%	10 685	46.9%	-	77.9%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 188	2 061	33.3%	2 746	44.4%	4 806	77.7%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	28 975	5 642	19.5%	9 850	34.0%	15 492	53.5%	-	42.1%	(100.0%)
Governance and Administration	2 720	1 988	73.1%	2 585	95.1%	4 573	168.1%	-	817.0%	(100.0%)
Executive & Council	1 660	1 803	108.6%	1 837	110.7%	3 640	219.3%	-	8 688.0%	(100.0%)
Budget & Treasury Office	180	26	14.6%	62	34.3%	88	48.9%	-	-	(100.0%)
Corporate Services	880	159	18.0%	687	78.0%	845	96.0%	-	-	(100.0%)
Community and Public Safety	10 375	2 581	24.9%	4 200	40.5%	6 781	65.4%	-	-	(100.0%)
Community & Social Services	10 375	2 581	24.9%	4 200	40.5%	6 781	65.4%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 880	1 072	6.8%	3 065	19.3%	4 137	26.1%	-	-	(100.0%)
Planning and Development	2 863	72	2.5%	125	4.4%	197	6.9%	-	-	(100.0%)
Road Transport	13 017	1 000	7.7%	2 940	22.6%	3 940	30.3%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	109 750	41 831	38.1%	29 711	27.1%	71 542	65.2%	24 901	61.3%	19.3%
Ratepayers and other	6 444	2 857	44.3%	394	6.1%	3 251	50.5%	1 627	37.1%	(75.8%)
Government - operating	78 416	33 059	42.2%	21 390	27.3%	54 449	69.4%	23 274	74.5%	(8.1%)
Government - capital	22 787	5 537	24.3%	7 241	31.8%	12 778	56.1%	-	45.4%	(100.0%)
Interest	2 103	378	18.0%	686	32.6%	1 064	50.6%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(76 217)	(29 146)	38.2%	(21 640)	28.4%	(50 786)	66.6%	(18 986)	45.1%	14.0%
Suppliers and employees	(72 392)	(11 935)	16.5%	(20 881)	28.8%	(32 816)	45.3%	(18 947)	47.2%	10.2%
Finance charges	(125)	-	-	(59)	47.6%	(59)	47.6%	(39)	41.3%	50.9%
Transfers and grants	(3 700)	(17 211)	465.2%	(700)	18.9%	(17 910)	484.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	33 532	12 685	37.8%	8 071	24.1%	20 756	61.9%	5 915	88.4%	36.5%
Cash Flow from Investing Activities										
Receipts	(26 286)	(34 821)	132.5%	(19 842)	75.5%	(54 662)	208.0%	-	(30 000.0%)	(100.0%)
Proceeds on disposal of PPE	300	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	1 514	2 950	194.9%	-	-	2 950	194.9%	-	-	-
Decrease in other non-current receivables	1 900	2 229	117.3%	268	14.1%	2 496	131.4%	-	-	(100.0%)
Decrease (increase) in non-current investments	(30 000)	(40 000)	133.3%	(20 109)	67.0%	(60 109)	200.4%	-	-	(100.0%)
Payments	(28 975)	(5 642)	19.5%	(3 108)	10.7%	(8 750)	30.2%	(8 204)	33.5%	(62.1%)
Capital assets	(28 975)	(5 642)	19.5%	(3 108)	10.7%	(8 750)	30.2%	(8 204)	33.5%	(62.1%)
Net Cash from/(used) Investing Activities	(55 261)	(40 463)	73.2%	(22 950)	41.5%	(63 413)	114.8%	(8 204)	186.6%	179.7%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(241)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(241)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(241)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(21 970)	(27 778)	126.4%	(14 879)	67.7%	(42 657)	194.2%	(2 289)	(440.3%)	549.9%
Cash/cash equivalents at the year begin:	41 609	49 263	118.4%	21 485	51.6%	49 263	118.4%	(29 737)	-	(172.2%)
Cash/cash equivalents at the year end:	19 639	21 485	109.4%	6 606	33.6%	6 606	33.6%	(32 027)	(187.7%)	(120.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	408	3.6%	406	3.6%	10 469	92.8%	11 283	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	408	3.6%	406	3.6%	10 469	92.8%	11 283	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	327	3.2%	327	3.2%	9 717	93.7%	10 372	91.9%	-	-	-	-
Commercial	-	-	3	9.9%	2	5.9%	27	84.2%	32	.3%	-	-	-	-
Households	-	-	2	12.3%	1	5.9%	11	81.8%	14	.1%	-	-	-	-
Other	-	-	76	8.8%	76	8.8%	713	82.4%	866	7.7%	-	-	-	-
Total By Customer Group	-	-	408	3.6%	406	3.6%	10 469	92.8%	11 283	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	61	83.2%	12	16.8%	-	-	-	-	74	100.0%
Total	61	83.2%	12	16.8%	-	-	-	-	74	100.0%

Contact Details

Municipal Manager	Mr M R Mkhatshwa	036 353 0693
Financial Manager	Mr D N Maphumulo	036 353 0691/93

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	504 837	163 059	32.3%	134 384	26.6%	297 443	58.9%	47 093	44.0%	185.4%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	134 908	37 222	27.6%	21 315	15.8%	58 537	43.4%	28 419	44.7%	(25.0%)
Service charges - sanitation revenue	16 598	4 196	25.3%	4 054	24.4%	8 251	49.7%	3 184	44.8%	27.3%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	9 471	918	9.7%	3 120	32.9%	4 038	42.6%	1 353	47.7%	130.6%
Interest earned - outstanding debtors	35 660	5 329	14.9%	4 693	13.2%	10 023	28.1%	8 364	91.9%	(43.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	306 828	115 130	37.5%	101 080	32.9%	216 210	70.5%	4 609	40.1%	2 093.0%
Other own revenue	1 372	264	19.2%	121	8.8%	385	28.1%	1 164	426.8%	(89.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	466 588	70 141	15.0%	90 506	19.4%	160 647	34.4%	79 958	38.0%	13.2%
Employee related costs	160 321	31 901	19.9%	38 167	23.8%	70 068	43.7%	35 107	41.2%	8.7%
Remuneration of councillors	4 619	1 075	23.3%	1 224	26.5%	2 299	49.8%	1 120	40.1%	9.3%
Debt impairment	30 452	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	44 689	-	-	-	-	-	-	-	-	-
Finance charges	1 311	503	38.4%	35	2.7%	538	41.1%	91	23.2%	(61.3%)
Bulk purchases	6 085	992	16.3%	1 280	21.0%	2 272	37.3%	9 334	44.6%	(86.3%)
Other Materials	54 450	2 690	4.9%	5 617	10.3%	8 308	15.3%	2 223	36.1%	152.7%
Contracted services	37 658	6 125	16.3%	7 603	20.2%	13 728	36.5%	18 509	72.8%	(58.9%)
Transfers and grants	11 900	-	-	6 240	52.4%	6 240	52.4%	1 411	23.5%	342.2%
Other expenditure	115 104	26 855	23.3%	30 340	26.4%	57 195	49.7%	12 164	39.9%	149.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	38 249	92 918		43 878		136 796		(32 865)		
Transfers recognised - capital	209 225	46 825	22.4%	78 243	37.4%	125 068	59.8%	36 898	52.7%	112.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	247 474	139 743		122 121		261 864		4 033		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	247 474	139 743		122 121		261 864		4 033		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	247 474	139 743		122 121		261 864		4 033		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	247 474	139 743		122 121		261 864		4 033		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	277 475	64 783	23.3%	93 955	33.9%	158 738	57.2%	36 629	55.5%	156.5%
National Government	209 225	46 825	22.4%	78 243	37.4%	125 068	59.8%	36 605	56.7%	113.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	209 225	46 825	22.4%	78 243	37.4%	125 068	59.8%	36 605	56.0%	113.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	68 250	17 958	26.3%	15 712	23.0%	33 670	49.3%	23	24.0%	67 281.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	277 475	64 783	23.3%	93 955	33.9%	158 738	57.2%	36 629	55.5%	156.5%
Governance and Administration	4 310	2 013	46.7%	204	4.7%	2 217	51.4%	77	35.7%	163.8%
Executive & Council	2 210	745	33.7%	169	7.6%	914	41.3%	23	42.4%	624.8%
Budget & Treasury Office	600	448	74.6%	35	5.8%	483	80.5%	54	37.6%	(35.2%)
Corporate Services	1 500	821	54.7%	-	-	821	54.7%	-	-	-
Community and Public Safety	17 586	1 559	8.9%	1 053	6.0%	2 612	14.9%	-	-	(100.0%)
Community & Social Services	17 586	1 559	8.9%	1 053	6.0%	2 612	14.9%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 315	846	36.5%	-	-	846	36.5%	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	2 315	846	36.5%	-	-	846	36.5%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	253 264	60 365	23.8%	92 698	36.6%	153 063	60.4%	36 551	57.2%	153.6%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	253 264	60 365	23.8%	92 698	36.6%	153 063	60.4%	36 551	57.2%	153.6%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	602 205	206 400	34.3%	183 142	30.4%	389 542	64.7%	104 896	57.1%	74.6%
Ratepayers and other	69 549	18 575	26.7%	20 413	29.4%	38 988	56.1%	18 691	45.1%	9.2%
Government - operating	306 828	116 938	38.1%	102 190	33.3%	219 128	71.4%	2 700	39.4%	3 684.8%
Government - capital	209 225	69 970	33.4%	57 405	27.4%	127 375	60.9%	79 305	86.0%	(27.6%)
Interest	16 603	917	5.5%	3 134	18.9%	4 051	24.4%	4 199	75.7%	(25.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(391 446)	(70 061)	17.9%	(90 596)	23.1%	(160 656)	41.0%	(83 628)	45.7%	8.3%
Suppliers and employees	(378 235)	(69 579)	18.4%	(84 320)	22.3%	(153 899)	40.7%	(83 536)	46.7%	.9%
Finance charges	(1 311)	(482)	36.8%	(35)	2.7%	(517)	39.5%	(91)	23.2%	(60.9%)
Transfers and grants	(11 900)	-	-	(6 240)	52.4%	(6 240)	52.4%	(1)	-	453 059.0%
Net Cash from/(used) Operating Activities	210 759	136 339	64.7%	92 546	43.9%	228 885	108.6%	21 267	73.3%	335.2%
Cash Flow from Investing Activities										
Receipts	30 000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	30 000	-	-	-	-	-	-	-	-	-
Payments	(223 288)	(52 698)	23.6%	(100 841)	45.2%	(153 539)	68.8%	(34 941)	54.4%	188.6%
Capital assets	(223 288)	(52 698)	23.6%	(100 841)	45.2%	(153 539)	68.8%	(34 941)	54.4%	188.6%
Net Cash from/(used) Investing Activities	(193 288)	(52 698)	27.3%	(100 841)	52.2%	(153 539)	79.4%	(34 941)	54.4%	188.6%
Cash Flow from Financing Activities										
Receipts	554	-	-	436	78.7%	436	78.7%	478	77.3%	(8.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	554	-	-	436	78.7%	436	78.7%	478	-	(8.8%)
Payments	(4 472)	(1 415)	31.6%	(230 164)	5 146.8%	(231 579)	5 178.4%	(1 241)	38.0%	18 450.6%
Repayment of borrowing	(4 472)	(1 415)	31.6%	(230 164)	5 146.8%	(231 579)	5 178.4%	(1 241)	38.0%	18 450.6%
Net Cash from/(used) Financing Activities	(3 918)	(1 415)	36.1%	(229 728)	5 863.4%	(231 143)	5 899.5%	(762)	31.2%	30 031.9%
Net Increase/(Decrease) in cash held	13 553	82 226	606.7%	(238 023)	(1 756.2%)	(155 797)	(1 149.5%)	(14 436)	181.5%	1 548.8%
Cash/cash equivalents at the year begin:	151 308	126 554	83.6%	208 780	138.0%	126 554	83.6%	233 801	141.2%	(10.7%)
Cash/cash equivalents at the year end:	164 861	208 780	126.6%	(29 243)	(17.7%)	(29 243)	(17.7%)	219 365	151.2%	(113.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 693	2.3%	12 029	2.4%	7 892	1.6%	468 129	93.7%	499 743	98.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	78	1.4%	-	-	9	.2%	5 496	98.4%	5 583	1.1%	-	-	-	-
Total By Income Source	11 771	2.3%	12 029	2.4%	7 901	1.6%	473 625	93.7%	505 326	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	455	10.7%	436	10.3%	742	17.5%	2 604	61.5%	4 237	.8%	-	-	-	-
Commercial	857	5.4%	361	2.3%	442	2.8%	14 347	89.6%	16 007	3.2%	-	-	-	-
Households	10 381	2.2%	11 232	2.3%	6 708	1.4%	451 178	94.1%	479 499	94.9%	-	-	-	-
Other	78	1.4%	-	-	9	.2%	5 496	98.4%	5 583	1.1%	-	-	-	-
Total By Customer Group	11 771	2.3%	12 029	2.4%	7 901	1.6%	473 625	93.7%	505 326	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	896	2.6%	-	-	-	-	33 984	97.4%	34 880	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	896	2.6%	-	-	-	-	33 984	97.4%	34 880	100.0%

Contact Details

Municipal Manager	Mr S N Kunene	036 638 5100
Financial Manager	Mrs PHZ kubheka	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	232 419	67 287	29.0%	60 102	25.9%	127 389	54.8%	50 502	51.6%	19.0%
Property rates	46 018	19 432	42.2%	10 910	23.7%	30 342	65.9%	10 192	63.8%	7.0%
Property rates - penalties and collection charges	6 672	1 544	23.1%	1 872	28.1%	3 416	51.2%	1 717	55.3%	9.0%
Service charges - electricity revenue	97 788	25 042	25.6%	23 907	24.4%	48 950	50.1%	20 804	49.1%	14.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	16 012	4 063	25.4%	4 014	25.1%	8 077	50.4%	3 734	50.3%	7.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 974	399	20.2%	368	18.6%	766	38.8%	335	77.2%	9.7%
Interest earned - external investments	1 920	524	27.3%	317	16.5%	841	43.8%	343	49.8%	(7.6%)
Interest earned - outstanding debtors	2	-	-	171	10 670.6%	171	10 670.6%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	495	260	52.4%	288	58.2%	548	110.6%	89	37.1%	225.6%
Licences and permits	4 504	1 029	22.8%	974	21.6%	2 003	44.5%	1 081	53.2%	(9.9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	52 036	14 805	28.5%	17 059	32.8%	31 864	61.2%	11 971	54.1%	42.5%
Other own revenue	958	189	19.7%	223	23.2%	411	42.9%	236	47.9%	(5.9%)
Gains on disposal of PPE	4 040	-	-	-	-	-	-	-	-	-
Operating Expenditure	228 015	50 918	22.3%	48 430	21.2%	99 347	43.6%	44 642	41.8%	8.5%
Employee related costs	83 530	16 980	20.3%	17 851	21.4%	34 831	41.7%	17 250	41.7%	3.5%
Remuneration of councillors	3 407	737	21.6%	763	22.4%	1 500	44.0%	704	45.4%	8.5%
Debt impairment	6 707	1 303	19.4%	1 303	19.4%	2 606	38.9%	943	49.3%	38.2%
Depreciation and asset impairment	10 539	-	-	-	-	-	-	-	-	-
Finance charges	1 028	574	55.8%	-	-	574	55.8%	-	54.3%	-
Bulk purchases	73 763	20 284	27.5%	15 188	20.6%	35 473	48.1%	14 385	46.6%	5.6%
Other Materials	388	83	21.5%	101	26.0%	184	47.5%	95	22.0%	6.0%
Contracted services	13 527	2 646	19.6%	3 787	28.0%	6 432	47.6%	2 929	46.8%	29.3%
Transfers and grants	4 256	272	6.4%	428	10.0%	700	16.4%	330	15.7%	29.6%
Other expenditure	30 869	8 039	26.0%	9 010	29.2%	17 048	55.2%	8 005	46.1%	12.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 404	16 370		11 672		28 042		5 859		
Transfers recognised - capital	14 383	2 218	15.4%	700	4.9%	2 918	20.3%	3 520	40.0%	(80.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 787	18 587		12 372		30 959		9 380		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	18 787	18 587		12 372		30 959		9 380		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 787	18 587		12 372		30 959		9 380		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 787	18 587		12 372		30 959		9 380		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	36 163	5 259	14.5%	3 006	8.3%	8 265	22.9%	4 034	17.6%	(25.5%)
National Government	14 383	2 218	15.4%	700	4.9%	2 918	20.3%	3 520	40.0%	(80.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	12 151	-	-	-	-	-	-	-	6.7%	-
Transfers recognised - capital	26 534	2 218	8.4%	700	2.6%	2 918	11.0%	3 520	30.7%	(80.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 628	3 042	31.6%	2 306	24.0%	5 348	55.5%	513	3.9%	349.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	36 163	5 259	14.5%	3 006	8.3%	8 265	22.9%	4 034	17.6%	(25.5%)
Governance and Administration	41	2	5.2%	1	2.0%	3	7.2%	48	23.8%	(98.3%)
Executive & Council	-	-	-	-	-	-	-	46	44.3%	(100.0%)
Budget & Treasury Office	41	2	5.2%	1	2.0%	3	7.2%	2	2.5%	(66.4%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 220	-	-	32	1.0%	32	1.0%	149	3.5%	(78.4%)
Community & Social Services	500	-	-	-	-	-	-	149	3.5%	(100.0%)
Sport And Recreation	2 155	-	-	-	-	-	-	-	-	-
Public Safety	565	-	-	32	5.7%	32	5.7%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	24 647	5 247	21.3%	2 886	11.7%	8 133	33.0%	3 686	20.9%	(21.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	24 647	5 247	21.3%	2 886	11.7%	8 133	33.0%	3 686	20.9%	(21.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	8 255	10	.1%	87	1.1%	97	1.2%	150	11.4%	(42.2%)
Electricity	8 255	9	.1%	32	.4%	41	.5%	150	12.7%	(78.7%)
Water	-	2	-	-	-	2	-	-	-	-
Waste Water Management	-	-	-	55	-	55	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	224 003	80 547	36.0%	81 622	36.4%	162 169	72.4%	81 191	97.9%	.5%
Ratepayers and other	155 662	65 360	42.0%	66 700	42.8%	132 060	84.8%	80 806	136.6%	(17.5%)
Government - operating	52 036	14 663	28.2%	13 734	26.4%	28 397	54.6%	42	6.4%	32 505.6%
Government - capital	14 383	-	-	700	4.9%	700	4.9%	-	-	(100.0%)
Interest	1 922	524	27.3%	488	25.4%	1 012	52.7%	343	49.7%	42.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(204 704)	(78 182)	38.2%	(81 653)	39.9%	(159 836)	78.1%	(86 288)	114.6%	(5.4%)
Suppliers and employees	(203 676)	(77 608)	38.1%	(81 369)	40.0%	(158 977)	78.1%	(86 288)	117.6%	(5.7%)
Finance charges	(1 028)	(574)	55.8%	-	-	(574)	55.8%	-	54.3%	-
Transfers and grants	-	-	-	(285)	-	(285)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	19 299	2 365	12.3%	(32)	(.2%)	2 333	12.1%	(5 097)	(20.6%)	(99.4%)
Cash Flow from Investing Activities										
Receipts	4 236	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	4 250	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(14)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(36 163)	(2 932)	8.1%	(3 006)	8.3%	(5 939)	16.4%	(513)	2.5%	485.6%
Capital assets	(36 163)	(2 932)	8.1%	(3 006)	8.3%	(5 939)	16.4%	(513)	2.5%	485.6%
Net Cash from/(used) Investing Activities	(31 927)	(2 932)	9.2%	(3 006)	9.4%	(5 939)	18.6%	(513)	3.3%	485.6%
Cash Flow from Financing Activities										
Receipts	547	114	20.9%	94	17.2%	208	38.1%	88	8.8%	6.8%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	547	114	20.9%	94	17.2%	208	38.1%	88	483.7%	6.8%
Payments	(2 890)	(809)	28.0%	-	-	(809)	28.0%	-	27.3%	-
Repayment of borrowing	(2 890)	(809)	28.0%	-	-	(809)	28.0%	-	27.3%	-
Net Cash from/(used) Financing Activities	(2 343)	(694)	29.6%	94	(4.0%)	(600)	25.6%	88	(60.8%)	6.8%
Net Increase/(Decrease) in cash held	(14 971)	(1 262)	8.4%	(2 944)	19.7%	(4 206)	28.1%	(5 523)	733.8%	(46.7%)
Cash/cash equivalents at the year begin:	41 533	1 965	4.7%	703	1.7%	1 965	4.7%	978	5.1%	(28.1%)
Cash/cash equivalents at the year end:	26 562	703	2.6%	(2 240)	(8.4%)	(2 240)	(8.4%)	(4 545)	(12.2%)	(50.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 994	80.1%	610	9.8%	38	.6%	593	9.5%	6 234	7.9%	12	.2%	-	-
Receivables from Non-exchange Transactions - Property Rates	3 393	12.6%	957	3.6%	825	3.1%	21 679	80.7%	26 854	33.9%	5 592	20.8%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 297	7.8%	635	3.8%	404	2.4%	14 226	85.9%	16 562	20.9%	2 072	12.5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	391	1.4%	574	2.1%	412	1.5%	25 720	94.9%	27 097	34.3%	10 340	38.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	430	18.2%	61	2.6%	(61)	(2.6%)	1 931	81.8%	2 362	3.0%	171	7.3%	-	-
Total By Income Source	10 504	13.3%	2 838	3.6%	1 617	2.0%	64 149	81.1%	79 109	100.0%	18 188	23.0%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 179	33.8%	421	12.1%	237	6.8%	1 648	47.3%	3 485	4.4%	-	-	-	-
Commercial	5 030	54.7%	595	6.5%	116	1.3%	3 447	37.5%	9 188	11.6%	-	-	-	-
Households	3 885	6.0%	1 779	2.8%	1 224	1.9%	57 728	89.3%	64 616	81.7%	18 188	28.1%	-	-
Other	410	22.5%	43	2.4%	41	2.3%	1 326	72.8%	1 820	2.3%	-	-	-	-
Total By Customer Group	10 504	13.3%	2 838	3.6%	1 617	2.0%	64 149	81.1%	79 109	100.0%	18 188	23.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	5 379	100.0%	-	-	-	-	-	-	5 379	31.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	721	100.0%	-	-	-	-	-	-	721	4.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	989	100.0%	-	-	-	-	-	-	989	5.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	916	100.0%	-	-	-	-	-	-	916	5.3%
Auditor-General	663	100.0%	-	-	-	-	-	-	663	3.8%
Other	8 634	100.0%	-	-	-	-	-	-	8 634	49.9%
Total	17 302	100.0%	-	-	-	-	-	-	17 302	100.0%

Contact Details

Municipal Manager	Mr Biyela TP	034 212 2121
Financial Manager	Mr G Esterhuizen	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	136 253	24 357	17.9%	35 653	26.2%	60 011	44.0%	28 833	66.4%	23.7%
Property rates	17 334	18 200	105.0%	56	.3%	18 255	105.3%	6	74.6%	893.1%
Property rates - penalties and collection charges	381	-	-	49	12.8%	49	12.8%	-	-	(100.0%)
Service charges - electricity revenue	15 964	2 419	15.2%	1 591	10.0%	4 010	25.1%	2 494	-	(36.2%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 347	596	44.3%	412	30.6%	1 008	74.8%	337	-	22.1%
Service charges - other	-	-	-	-	-	-	-	1	-	(100.0%)
Rental of facilities and equipment	547	107	19.5%	70	12.9%	177	32.3%	83	39.3%	(14.9%)
Interest earned - external investments	2 000	1 546	77.3%	1 117	55.8%	2 662	133.1%	1 652	206.8%	(32.4%)
Interest earned - outstanding debtors	345	175	50.6%	203	59.0%	378	109.6%	64	56.2%	216.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	95	19	19.8%	179	188.1%	198	207.9%	12	42.6%	1 341.1%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	49	-	-	-	49	-	-	-	-
Transfers recognised - operational	97 489	1 044	1.1%	31 738	32.6%	32 782	33.6%	23 946	71.1%	32.5%
Other own revenue	750	203	27.1%	239	31.9%	442	59.0%	199	156.1%	20.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	39	-	(100.0%)
Operating Expenditure	110 846	24 810	22.4%	15 899	14.3%	40 709	36.7%	22 232	41.4%	(28.5%)
Employee related costs	37 094	7 062	19.0%	4 880	13.2%	11 942	32.2%	5 882	37.2%	(17.0%)
Remuneration of councillors	13 399	2 130	15.9%	1 501	11.2%	3 631	27.1%	1 864	36.9%	(19.5%)
Debt impairment	1 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 500	-	-	-	-	-	-	-	-	-
Finance charges	148	129	87.0%	-	-	129	87.0%	183	229.8%	(100.0%)
Bulk purchases	17 000	5 211	30.7%	1 394	8.2%	6 605	38.9%	3 749	53.8%	(62.8%)
Other Materials	808	-	-	-	-	-	-	-	-	-
Contracted services	6 580	-	-	296	4.5%	296	4.5%	348	14.5%	(14.7%)
Transfers and grants	3 000	2 000	66.7%	959	32.0%	2 960	98.7%	2 621	207.9%	(63.4%)
Other expenditure	26 317	8 279	31.5%	6 868	26.1%	15 147	57.6%	7 585	35.7%	(9.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	25 406	(453)		19 754		19 301		6 601		
Transfers recognised - capital	80 259	45 671	56.9%	2 232	2.8%	47 903	59.7%	9 087	40.6%	(75.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	105 665	45 218		21 987		67 205		15 687		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	105 665	45 218		21 987		67 205		15 687		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	105 665	45 218		21 987		67 205		15 687		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	105 665	45 218		21 987		67 205		15 687		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	14 840	9 724	65.5%	8 929	60.2%	18 653	125.7%	11 403	26.2%	(21.7%)
National Government	14 840	9 041	60.9%	4 119	27.8%	13 160	88.7%	5 691	38.1%	(27.6%)
Provincial Government	-	150	-	121	-	271	-	5 394	-	(97.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 840	9 191	61.9%	4 240	28.6%	13 431	90.5%	11 085	58.7%	(61.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	533	-	4 690	-	5 222	-	318	1.2%	1 376.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	14 840	9 724	65.5%	8 929	60.2%	18 653	125.7%	11 403	26.2%	(21.7%)
Governance and Administration	1 624	9 724	598.7%	8 929	549.8%	18 653	1 148.6%	6 273	19.2%	42.3%
Executive & Council	465	9 724	2 091.1%	8 929	1 920.3%	18 653	4 011.4%	6 273	19.2%	42.3%
Budget & Treasury Office	9	-	-	-	-	-	-	-	-	-
Corporate Services	1 150	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 578	-	-	-	-	-	-	-	-	-
Community & Social Services	5 478	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	5 100	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 400	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	2 400	-	-	-	-	-	-	-	-	-
Trading Services	238	-	-	-	-	-	-	5 130	-	(100.0%)
Electricity	200	-	-	-	-	-	-	5 130	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	38	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	200 416	78 902	39.4%	47 179	23.5%	126 081	62.9%	43 541	83.7%	8.4%
Ratepayers and other	29 891	13 843	46.3%	5 419	18.1%	19 262	64.4%	3 488	54.6%	55.4%
Government - operating	97 489	51 844	53.2%	32 418	33.3%	84 262	86.4%	30 380	102.0%	6.7%
Government - capital	70 691	11 481	16.2%	7 483	10.6%	18 964	26.8%	7 856	50.9%	(4.8%)
Interest	2 345	1 733	73.9%	1 859	79.3%	3 592	153.2%	1 818	208.0%	2.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(140 304)	(53 859)	38.4%	(42 440)	30.2%	(96 299)	68.6%	(22 232)	46.0%	90.9%
Suppliers and employees	(137 156)	(52 036)	37.9%	(40 337)	29.4%	(92 373)	67.3%	(19 612)	40.5%	105.7%
Finance charges	(148)	-	-	(1)	1.0%	(1)	1.0%	-	-	(100.0%)
Transfers and grants	(3 000)	(1 823)	60.8%	(2 101)	70.0%	(3 924)	130.8%	(2 621)	151.2%	(19.8%)
Net Cash from/(used) Operating Activities	60 112	25 043	41.7%	4 739	7.9%	29 782	49.5%	21 309	166.8%	(77.8%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(70 691)	-	-	-	-	-	-	-	-	-
Capital assets	(70 691)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(70 691)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(550)	(114)	20.7%	(290)	52.7%	(404)	73.4%	(292)	45.5%	(.5%)
Repayment of borrowing	(550)	(114)	20.7%	(290)	52.7%	(404)	73.4%	(292)	45.5%	(.5%)
Net Cash from/(used) Financing Activities	(550)	(114)	20.7%	(290)	52.7%	(404)	73.4%	(292)	45.5%	(.5%)
Net Increase/(Decrease) in cash held	(11 129)	24 929	(224.0%)	4 449	(40.0%)	29 378	(264.0%)	21 018	46 351.6%	(78.8%)
Cash/cash equivalents at the year begin:	52 483	80 995	154.3%	105 925	201.8%	80 995	154.3%	141 069	121.3%	(24.9%)
Cash/cash equivalents at the year end:	41 355	105 925	256.1%	110 374	266.9%	110 374	266.9%	162 087	229.8%	(31.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	170	14.5%	24	2.0%	43	3.7%	930	79.7%	1 166	6.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	444	5.8%	373	4.9%	394	5.2%	6 393	84.1%	7 604	39.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	179	1.8%	158	1.6%	155	1.5%	9 593	95.1%	10 086	52.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19	5.1%	13	3.5%	12	3.2%	336	88.2%	381	2.0%	-	-	-	-
Total By Income Source	812	4.2%	568	3.0%	605	3.1%	17 252	89.7%	19 238	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	74	13.3%	49	8.8%	42	7.6%	392	70.4%	557	2.9%	-	-	-	-
Commercial	297	6.6%	233	5.2%	272	6.1%	3 696	82.2%	4 498	23.4%	-	-	-	-
Households	428	3.1%	277	2.0%	282	2.1%	12 681	92.8%	13 667	71.0%	-	-	-	-
Other	14	2.6%	9	1.8%	9	1.7%	483	93.8%	515	2.7%	-	-	-	-
Total By Customer Group	812	4.2%	568	3.0%	605	3.1%	17 252	89.7%	19 238	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 372	100.0%	-	-	-	-	-	-	1 372	(2 826.5%)
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(1 420)	100.0%	-	-	-	-	-	-	(1 420)	2 926.5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(49)	100.0%	-	-	-	-	-	-	(49)	100.0%

Contact Details

Municipal Manager	Mr B P Gumbi	034 271 6112
Financial Manager	Mr W S Mpanza	034 271 6121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	125 396	45 594	36.4%	7 383	5.9%	52 977	42.2%	2 650	36.9%	178.6%
Property rates	3 702	3 085	83.4%	3 103	83.8%	6 188	167.2%	1 450	312.1%	113.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	45	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	307	25	8.0%	5	1.7%	30	9.7%	194	297.6%	(97.3%)
Interest earned - external investments	3 150	279	8.8%	836	26.5%	1 115	35.4%	-	-	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	118 035	42 206	35.8%	3 439	2.9%	45 644	38.7%	1 006	36.4%	241.7%
Other own revenue	157	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	126 530	15 439	12.2%	17 456	13.8%	32 896	26.0%	17 289	35.2%	1.0%
Employee related costs	26 934	5 607	20.8%	6 523	24.2%	12 130	45.0%	5 548	59.9%	17.6%
Remuneration of councillors	9 752	1 504	15.4%	1 504	15.4%	3 007	30.8%	1 391	32.6%	8.1%
Debt impairment	550	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 264	843	8.2%	843	8.2%	1 686	16.4%	389	26.8%	116.9%
Finance charges	315	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	2 101	-	(100.0%)
Contracted services	8 850	122	1.4%	190	2.1%	312	3.5%	183	3.1%	3.8%
Transfers and grants	8 000	638	8.0%	1 223	15.3%	1 861	23.3%	1 985	36.9%	(38.4%)
Other expenditure	61 865	6 726	10.9%	7 174	11.6%	13 899	22.5%	5 692	24.4%	26.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 134)	30 155		(10 074)		20 081		(14 639)		
Transfers recognised - capital	36 513	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 379	30 155		(10 074)		20 081		(14 639)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	35 379	30 155		(10 074)		20 081		(14 639)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 379	30 155		(10 074)		20 081		(14 639)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 379	30 155		(10 074)		20 081		(14 639)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	45 663	5 651	12.4%	6 070	13.3%	11 721	25.7%	10 097	53.8%	(39.9%)
National Government	36 513	5 651	15.5%	6 070	16.6%	11 721	32.1%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	10 097	-	(100.0%)
Transfers recognised - capital	36 513	5 651	15.5%	6 070	16.6%	11 721	32.1%	10 097	64.2%	(39.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 150	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	45 663	5 651	12.4%	6 070	13.3%	11 721	25.7%	10 097	53.8%	(39.9%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	36 513	5 651	15.5%	6 070	16.6%	11 721	32.1%	10 097	-	(39.9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	36 513	5 651	15.5%	6 070	16.6%	11 721	32.1%	10 097	-	(39.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	9 150	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	130 010	53 753	41.3%	-	-	53 753	41.3%	23 795	60.6%	(100.0%)
Ratepayers and other	600	-	-	-	-	-	-	37	24.5%	(100.0%)
Government - operating	97 566	41 681	42.7%	-	-	41 681	42.7%	23 758	69.5%	(100.0%)
Government - capital	31 844	12 072	37.9%	-	-	12 072	37.9%	-	33.9%	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(82 288)	(6 277)	7.6%	(4 707)	5.7%	(10 983)	13.3%	(4 337)	11.8%	8.5%
Suppliers and employees	(82 288)	(6 277)	7.6%	(4 707)	5.7%	(10 983)	13.3%	(4 337)	11.8%	8.5%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	47 722	47 476	99.5%	(4 707)	(9.9%)	42 770	89.6%	19 458	135.4%	(124.2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(19 868)	-	-	-	-	-	-	-	-	-
Capital assets	(19 868)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(19 868)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	27 854	47 476	170.5%	(4 707)	(16.9%)	42 770	153.6%	19 458	521.8%	(124.2%)
Cash/cash equivalents at the year begin:	80 549	76 032	94.4%	123 509	153.3%	76 032	94.4%	126 060	100.0%	(2.0%)
Cash/cash equivalents at the year end:	108 403	123 509	113.9%	118 802	109.6%	118 802	109.6%	145 518	162.9%	(18.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	970	6.0%	821	5.1%	805	5.0%	13 663	84.0%	16 260	97.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2	.6%	2	.6%	2	.6%	300	98.3%	305	1.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	89	45.4%	2	1.0%	2	1.0%	103	52.6%	195	1.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 061	6.3%	825	4.9%	809	4.8%	14 066	83.9%	16 760	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 061	6.3%	825	4.9%	809	4.8%	14 066	83.9%	16 760	100.0%	-	-	-	-
Total By Customer Group	1 061	6.3%	825	4.9%	809	4.8%	14 066	83.9%	16 760	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	416	100.0%	-	-	-	-	-	-	416	63.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	242	100.0%	-	-	-	-	-	-	242	36.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	658	100.0%	-	-	-	-	-	-	658	100.0%

Contact Details

Municipal Manager	F B Sithole	033 493 0110
Financial Manager	J S Pansegrouw	033 493 0115

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	164 556	69 008	41.9%	66 939	40.7%	135 947	82.6%	56 487	67.9%	18.5%
Property rates	22 598	7 605	33.7%	7 584	33.6%	15 189	67.2%	5 264	52.9%	44.1%
Property rates - penalties and collection charges	1 551	406	26.2%	448	28.9%	854	55.1%	342	49.3%	30.8%
Service charges - electricity revenue	56 539	14 688	26.0%	14 095	24.9%	28 783	50.9%	13 101	52.1%	7.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 258	1 571	25.1%	1 712	27.4%	3 283	52.5%	1 487	51.4%	15.2%
Service charges - other	798	118	14.8%	146	18.3%	264	33.1%	203	42.0%	(27.9%)
Rental of facilities and equipment	3 107	1 418	45.6%	200	6.4%	1 618	52.1%	1 334	51.3%	(85.0%)
Interest earned - external investments	3 000	14 184	472.8%	10 429	347.6%	24 612	820.4%	700	52.4%	1 390.3%
Interest earned - outstanding debtors	180	97	54.1%	108	59.8%	205	113.9%	16	35.8%	555.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	805	79	9.8%	42	5.2%	121	15.1%	152	42.7%	(72.4%)
Licences and permits	1 955	392	20.0%	432	22.1%	824	42.2%	406	43.4%	6.4%
Agency services	1 150	213	18.6%	257	22.4%	471	40.9%	263	47.7%	(2.1%)
Transfers recognised - operational	66 465	28 207	42.4%	31 450	47.3%	59 657	89.8%	33 192	89.8%	(5.2%)
Other own revenue	141	30	21.4%	9	6.3%	39	27.6%	26	26.7%	(66.3%)
Gains on disposal of PPE	10	-	-	26	257.0%	26	257.0%	-	-	(100.0%)
Operating Expenditure	226 353	31 583	14.0%	36 698	16.2%	68 282	30.2%	35 477	37.1%	3.4%
Employee related costs	71 856	12 196	17.0%	14 586	20.3%	26 782	37.3%	15 709	52.1%	(7.1%)
Remuneration of councillors	6 320	1 488	23.5%	1 678	26.6%	3 166	50.1%	1 790	49.7%	(6.3%)
Debt impairment	4 325	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21 543	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	41 000	9 569	23.3%	7 810	19.0%	17 379	42.4%	6 890	41.8%	13.4%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	13 383	1 169	8.7%	1 412	10.6%	2 581	19.3%	2 382	12.3%	(40.7%)
Transfers and grants	42 544	305	.7%	319	.8%	624	1.5%	328	32.2%	(2.7%)
Other expenditure	25 383	6 858	27.0%	10 892	42.9%	17 750	69.9%	8 378	32.7%	30.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(61 797)	37 425		30 241		67 666		21 010		
Transfers recognised - capital	40 426	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(21 371)	37 425		30 241		67 666		21 010		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(21 371)	37 425		30 241		67 666		21 010		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(21 371)	37 425		30 241		67 666		21 010		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(21 371)	37 425		30 241		67 666		21 010		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	52 916	5 050	9.5%	5 431	10.3%	10 481	19.8%	7 395	49.6%	(26.6%)
National Government	37 497	5 050	13.5%	5 431	14.5%	10 481	28.0%	7 370	52.6%	(26.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 497	5 050	13.5%	5 431	14.5%	10 481	28.0%	7 370	50.5%	(26.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 419	-	-	-	-	-	-	25	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	52 916	5 050	9.5%	5 431	10.3%	10 481	19.8%	7 395	49.6%	(26.6%)
Governance and Administration	2 640	-	-	9	.3%	9	.3%	29	2.6%	(69.6%)
Executive & Council	50	-	-	-	-	-	-	29	7.4%	(100.0%)
Budget & Treasury Office	2 543	-	-	9	.4%	9	.4%	-	-	(100.0%)
Corporate Services	47	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 819	1	-	8	.2%	10	.2%	-	-	(100.0%)
Community & Social Services	3 889	1	-	-	-	1	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	930	-	-	8	.9%	8	.9%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 752	2 617	8.5%	1 945	6.3%	4 562	14.8%	7 264	86.0%	(73.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	30 752	2 617	8.5%	1 945	6.3%	4 562	14.8%	7 264	86.0%	(73.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	14 705	2 432	16.5%	3 469	23.6%	5 901	40.1%	101	2.2%	3 323.8%
Electricity	14 705	2 432	16.5%	3 469	23.6%	5 901	40.1%	101	2.2%	3 323.8%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	188 320	50 692	26.9%	50 777	27.0%	101 468	53.9%	47 465	74.1%	7.0%
Ratepayers and other	78 429	17 793	22.7%	19 268	24.6%	37 061	47.3%	18 166	59.0%	6.1%
Government - operating	66 465	25 136	37.8%	31 450	47.3%	56 587	85.1%	28 300	92.8%	11.1%
Government - capital	40 426	-	-	-	-	-	-	-	72.9%	-
Interest	3 000	7 763	258.8%	59	2.0%	7 821	260.7%	1 000	61.2%	(94.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(196 893)	(29 427)	14.9%	(36 095)	18.3%	(65 522)	33.3%	(34 626)	39.8%	4.2%
Suppliers and employees	(154 349)	(29 187)	18.9%	(35 775)	23.2%	(64 962)	42.1%	(34 298)	39.9%	4.3%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(42 544)	(240)	.6%	(319)	.8%	(559)	1.3%	(328)	32.2%	(2.7%)
Net Cash from/(used) Operating Activities	(8 573)	21 265	(248.0%)	14 682	(171.3%)	35 947	(419.3%)	12 840	358.4%	14.3%
Cash Flow from Investing Activities										
Receipts	-	-	-	26	-	26	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	26	-	26	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(47 624)	-	-	-	-	-	-	(12 324)	82.8%	(100.0%)
Capital assets	(47 624)	-	-	-	-	-	-	(12 324)	82.8%	(100.0%)
Net Cash from/(used) Investing Activities	(47 624)	-	-	26	(.1%)	26	(.1%)	(12 324)	82.9%	(100.2%)
Cash Flow from Financing Activities										
Receipts	166	15	9.3%	32	19.4%	48	28.7%	91	45.1%	(64.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	166	15	9.3%	32	19.4%	48	28.7%	91	45.1%	(64.5%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	166	15	9.3%	32	19.4%	48	28.7%	91	45.1%	(64.5%)
Net Increase/(Decrease) in cash held	(56 031)	21 280	(38.0%)	14 740	(26.3%)	36 020	(64.3%)	607	(683.9%)	2 328.1%
Cash/cash equivalents at the year begin:	46 597	-	-	21 280	45.7%	-	-	92 202	104.1%	(76.9%)
Cash/cash equivalents at the year end:	(9 434)	21 280	(225.6%)	36 020	(381.8%)	36 020	(381.8%)	92 809	231.3%	(61.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 412	55.6%	597	9.7%	358	5.8%	1 769	28.8%	6 135	22.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 205	17.7%	1 046	8.4%	846	6.8%	8 350	67.1%	12 447	46.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	448	21.4%	135	6.4%	80	3.8%	1 434	68.4%	2 097	7.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	192	100.0%	-	-	-	-	-	-	192	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	295	5.0%	241	4.1%	5 396	91.0%	5 933	22.1%	-	-	-	-
Total By Income Source	6 257	23.3%	2 074	7.7%	1 525	5.7%	16 949	63.2%	26 804	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	222	9.9%	112	5.0%	192	8.5%	1 727	76.6%	2 254	8.4%	-	-	-	-
Commercial	2 144	44.6%	428	8.9%	265	5.5%	1 971	41.0%	4 809	17.9%	-	-	-	-
Households	2 843	22.0%	1 038	8.0%	684	5.3%	8 368	64.7%	12 933	48.3%	-	-	-	-
Other	1 047	15.4%	496	7.3%	384	5.6%	4 882	71.7%	6 809	25.4%	-	-	-	-
Total By Customer Group	6 257	23.3%	2 074	7.7%	1 525	5.7%	16 949	63.2%	26 804	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 705	100.0%	-	-	-	-	-	-	2 705	17.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	445	100.0%	-	-	-	-	-	-	445	2.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	445	100.0%	-	-	-	-	-	-	445	2.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 891	100.0%	-	-	-	-	-	-	11 891	76.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	15 487	100.0%	-	-	-	-	-	-	15 487	100.0%

Contact Details

Municipal Manager	Mr B A Xulu	033 413 9108
Financial Manager	Mr M Swanlow	033 413 9155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	292 790	105 736	36.1%	92 294	31.5%	198 030	67.6%	88 387	75.2%	4.4%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	45 573	7 201	15.8%	11 876	26.1%	19 077	41.9%	7 977	39.6%	48.9%
Service charges - sanitation revenue	12 192	2 063	16.9%	3 189	26.2%	5 252	43.1%	1 440	32.3%	121.4%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	230	94	41.1%	112	48.9%	207	90.0%	40	20.0%	180.6%
Interest earned - external investments	6 942	1 131	16.3%	1 157	16.7%	2 288	33.0%	2 518	235.1%	(54.0%)
Interest earned - outstanding debtors	7 090	3 729	52.6%	4 127	58.2%	7 856	110.8%	3 192	119.1%	29.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	220 188	91 378	41.5%	71 624	32.5%	163 002	74.0%	73 164	81.8%	(2.1%)
Other own revenue	575	139	24.2%	209	36.2%	348	60.4%	55	154.7%	275.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	411 560	53 952	13.1%	122 295	29.7%	176 247	42.8%	68 888	46.5%	77.5%
Employee related costs	99 957	22 185	22.2%	25 250	25.3%	47 436	47.5%	22 766	39.8%	10.9%
Remuneration of councillors	3 767	957	25.4%	909	24.1%	1 866	49.5%	874	52.8%	4.1%
Debt impairment	31 610	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	90 415	-	-	45 207	50.0%	45 207	50.0%	-	-	(100.0%)
Finance charges	13 583	108	.8%	3 701	27.2%	3 809	28.0%	249	3.0%	1 385.9%
Bulk purchases	15 417	1 154	7.5%	4 887	31.7%	6 040	39.2%	4 720	33.4%	3.5%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	70 984	15 047	21.2%	20 485	28.9%	35 532	50.1%	-	60.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	85 827	14 502	16.9%	21 854	25.5%	36 356	42.4%	40 279	78.4%	(45.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(118 770)	51 784		(30 001)		21 783		19 499		
Transfers recognised - capital	348 917	121 948	35.0%	54 898	15.7%	176 846	50.7%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	230 147	173 732		24 897		198 629		19 499		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	230 147	173 732		24 897		198 629		19 499		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	230 147	173 732		24 897		198 629		19 499		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	230 147	173 732		24 897		198 629		19 499		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	181 509	121 948	67.2%	54 898	30.2%	176 846	97.4%	51 602	30.1%	6.4%
National Government	176 509	121 948	69.1%	54 898	31.1%	176 846	100.2%	51 602	30.4%	6.4%
Provincial Government	5 000	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	181 509	121 948	67.2%	54 898	30.2%	176 846	97.4%	51 602	30.4%	6.4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	181 509	121 948	67.2%	54 898	30.2%	176 846	97.4%	51 602	30.1%	6.4%
Governance and Administration	-	-	-	-	-	-	-	83	12.3%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	83	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 000	-	-	-	-	-	-	-	-	-
Community & Social Services	5 000	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	176 509	121 948	69.1%	54 898	31.1%	176 846	100.2%	51 519	30.1%	6.6%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	176 509	121 948	69.1%	54 898	31.1%	176 846	100.2%	51 519	30.1%	6.6%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	610 706	198 874	32.6%	161 757	26.5%	360 631	59.1%	179 450	76.5%	(9.9%)
Ratepayers and other	34 659	8 037	23.2%	8 250	23.8%	16 288	47.0%	11 332	61.1%	(27.2%)
Government - operating	220 188	114 864	52.2%	81 602	37.1%	196 466	89.2%	69 614	80.0%	17.2%
Government - capital	348 917	74 320	21.3%	70 387	20.2%	144 707	41.5%	93 225	72.0%	(24.5%)
Interest	6 942	1 653	23.8%	1 518	21.9%	3 171	45.7%	5 279	621.6%	(71.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(289 535)	(55 291)	19.1%	(86 947)	30.0%	(142 238)	49.1%	(83 209)	55.2%	4.5%
Suppliers and employees	(275 953)	(53 845)	19.5%	(84 585)	30.7%	(138 429)	50.2%	(82 960)	57.3%	2.0%
Finance charges	(13 583)	(1 447)	10.6%	(2 362)	17.4%	(3 809)	28.0%	(249)	3.0%	848.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	321 170	143 583	44.7%	74 810	23.3%	218 393	68.0%	96 241	94.7%	(22.3%)
Cash Flow from Investing Activities										
Receipts	-	72 093	-	(3 539)	-	68 553	-	(88 448)	-	(96.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	72 093	-	(3 539)	-	68 553	-	(88 448)	-	(96.0%)
Payments	(181 509)	(121 948)	67.2%	(54 898)	30.2%	(176 846)	97.4%	(73 235)	38.7%	(25.0%)
Capital assets	(181 509)	(121 948)	67.2%	(54 898)	30.2%	(176 846)	97.4%	(73 235)	38.7%	(25.0%)
Net Cash from/(used) Investing Activities	(181 509)	(49 855)	27.5%	(58 437)	32.2%	(108 292)	59.7%	(161 683)	129.6%	(63.9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	69 167	-	69 167	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	69 167	-	69 167	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(171 123)	(64 060)	37.4%	(52 793)	30.9%	(116 853)	68.3%	(35 010)	-	50.8%
Repayment of borrowing	(171 123)	(64 060)	37.4%	(52 793)	30.9%	(116 853)	68.3%	(35 010)	-	50.8%
Net Cash from/(used) Financing Activities	(171 123)	(64 060)	37.4%	16 373	(9.6%)	(47 687)	27.9%	(35 010)	-	(146.8%)
Net Increase/(Decrease) in cash held	(31 461)	29 668	(94.3%)	32 746	(104.1%)	62 414	(198.4%)	(100 453)	(435.2%)	(132.6%)
Cash/cash equivalents at the year begin:	25 352	1 798	7.1%	31 465	124.1%	1 798	7.1%	108 452	53.4%	(71.0%)
Cash/cash equivalents at the year end:	(6 110)	31 465	(515.0%)	64 212	(1 051.0%)	64 212	(1 051.0%)	8 000	15.5%	702.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(238)	(.2%)	3 730	2.7%	3 865	2.8%	131 565	94.7%	138 923	62.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(0)	-	1 039	2.5%	930	2.2%	39 864	95.3%	41 833	18.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	1 409	3.5%	1 370	3.4%	37 311	93.1%	40 090	18.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(238)	(.1%)	6 178	2.8%	6 165	2.8%	208 740	94.5%	220 845	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(3)	-	1 141	10.8%	1 289	12.2%	8 105	77.0%	10 532	4.8%	-	-	-	-
Commercial	(88)	(.4%)	879	4.3%	638	3.1%	18 852	93.0%	20 281	9.2%	-	-	-	-
Households	(147)	(.1%)	4 157	2.2%	4 238	2.2%	181 783	95.7%	190 031	86.0%	-	-	-	-
Other	-	-	0	(33.3%)	(0)	100.0%	(0)	33.3%	(0)	-	-	-	-	-
Total By Customer Group	(238)	(.1%)	6 178	2.8%	6 165	2.8%	208 740	94.5%	220 845	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 386	24.2%	317	5.5%	133	2.3%	3 893	68.0%	5 728	30.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	13 252	100.0%	13 252	69.8%
Total	1 386	7.3%	317	1.7%	133	.7%	17 144	90.3%	18 980	100.0%

Contact Details

Municipal Manager	WJM Mngomezulu	034 219 1512
Financial Manager	S Shongwe	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	1 526 362	410 592	26.9%	403 636	26.4%	814 227	53.3%	361 883	51.6%	11.5%
Property rates	242 670	58 345	24.0%	48 874	20.1%	107 219	44.2%	46 854	49.3%	4.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	609 525	142 506	23.4%	144 077	23.6%	286 584	47.0%	124 897	45.1%	15.4%
Service charges - water revenue	164 356	40 186	24.5%	33 013	20.1%	73 199	44.5%	36 094	46.2%	(8.5%)
Service charges - sanitation revenue	90 288	22 524	24.9%	13 552	15.0%	36 076	40.0%	20 967	49.6%	(35.4%)
Service charges - refuse revenue	73 450	18 516	25.2%	8 289	11.3%	26 805	36.5%	17 297	50.3%	(52.1%)
Service charges - other	-	278	-	(278)	-	-	-	-	-	(100.0%)
Rental of facilities and equipment	6 479	1 392	21.5%	1 691	26.1%	3 083	47.6%	1 360	38.1%	24.4%
Interest earned - external investments	16 872	3 636	21.6%	2 883	17.1%	6 519	38.6%	2 588	27.1%	11.4%
Interest earned - outstanding debtors	8 131	2 816	34.6%	1 194	14.7%	4 010	49.3%	1 940	12.7%	(38.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 827	615	21.7%	2 524	89.3%	3 139	111.0%	794	47.0%	218.0%
Licences and permits	3	105	3 175.8%	(97)	(2 938.4%)	8	237.4%	1	111.0%	(7 017.8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	298 618	114 881	38.5%	143 738	48.1%	258 619	86.6%	105 111	74.2%	36.7%
Other own revenue	13 142	4 616	35.1%	4 350	33.1%	8 966	68.2%	3 980	98.6%	9.3%
Gains on disposal of PPE	-	175	-	(175)	-	0	-	-	-	(100.0%)
Operating Expenditure	1 858 469	446 461	24.0%	284 702	15.3%	731 163	39.3%	410 069	49.2%	(30.6%)
Employee related costs	399 663	87 498	21.9%	88 538	22.2%	176 036	44.0%	80 886	54.9%	9.5%
Remuneration of councillors	18 121	4 249	23.4%	5 119	28.3%	9 368	51.7%	4 000	56.5%	28.0%
Debt impairment	296 728	-	-	16 042	5.4%	16 042	5.4%	22 484	50.0%	(28.7%)
Depreciation and asset impairment	238 002	84 001	35.3%	37 345	15.7%	121 347	51.0%	71 519	56.2%	(47.8%)
Finance charges	22 158	6 990	31.5%	4 968	22.4%	11 957	54.0%	2 059	22.5%	141.2%
Bulk purchases	432 240	187 086	43.3%	38 166	8.8%	225 252	52.1%	116 177	51.2%	(67.1%)
Other Materials	3 557	12 826	360.6%	(11 843)	(333.0%)	982	27.6%	741	59.6%	(1 698.5%)
Contracted services	161 322	22 784	14.1%	45 727	28.3%	68 511	42.5%	63 029	73.7%	(27.5%)
Transfers and grants	54 913	-	-	-	-	-	-	-	-	-
Other expenditure	231 765	41 027	17.7%	60 641	26.2%	101 668	43.9%	49 173	27.2%	23.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(332 107)	(35 869)		118 934		83 064		(48 186)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(332 107)	(35 869)		118 934		83 064		(48 186)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(332 107)	(35 869)		118 934		83 064		(48 186)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(332 107)	(35 869)		118 934		83 064		(48 186)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(332 107)	(35 869)		118 934		83 064		(48 186)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	444 229	54 068	12.2%	84 518	19.0%	138 586	31.2%	95 835	35.7%	(11.8%)
National Government	152 214	13 440	8.8%	28 853	19.0%	42 294	27.8%	28 477	1 211.7%	1.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	152 214	13 440	8.8%	28 853	19.0%	42 294	27.8%	28 477	1 211.7%	1.3%
Borrowing	254 940	36 465	14.3%	52 964	20.8%	89 429	35.1%	30 447	14.5%	74.0%
Internally generated funds	37 075	4 163	11.2%	2 701	7.3%	6 863	18.5%	36 911	49.5%	(92.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	444 229	54 068	12.2%	84 518	19.0%	138 586	31.2%	95 835	35.7%	(11.8%)
Governance and Administration	200 854	7 097	3.5%	45 367	22.6%	52 464	26.1%	28 112	32.5%	61.4%
Executive & Council	2 034	6 612	325.1%	43 881	2 157.4%	50 493	2 482.5%	26 342	32.4%	66.6%
Budget & Treasury Office	1 450	485	33.4%	1 027	70.8%	1 512	104.3%	622	24.0%	65.1%
Corporate Services	197 370	-	-	459	.2%	459	.2%	1 148	59.0%	(60.0%)
Community and Public Safety	38 775	8 810	22.7%	2 593	6.7%	11 403	29.4%	9 883	36.9%	(73.8%)
Community & Social Services	-	-	-	60	-	60	-	2 211	24.4%	(97.3%)
Sport And Recreation	38 775	6 069	15.7%	2 983	7.7%	9 052	23.3%	5 881	40.5%	(49.3%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	2 741	-	(557)	-	2 184	-	1 302	34.0%	(142.7%)
Health	-	-	-	107	-	107	-	488	360.1%	(78.2%)
Economic and Environmental Services	186 400	10 675	5.7%	19 358	10.4%	30 033	16.1%	43 133	62.2%	(55.1%)
Planning and Development	23 040	1 204	5.2%	1 660	7.2%	2 864	12.4%	4 702	70.5%	(64.7%)
Road Transport	163 360	9 471	5.8%	17 698	10.8%	27 169	16.6%	38 431	61.6%	(53.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	18 200	27 487	151.0%	17 200	94.5%	44 686	245.5%	14 708	19.1%	16.9%
Electricity	18 200	15 719	86.4%	2 090	11.5%	17 809	97.9%	3 291	18.7%	(36.5%)
Water	-	6 204	-	14 289	-	20 493	-	9 237	44.8%	54.7%
Waste Water Management	-	-	-	-	-	-	-	226	.5%	(100.0%)
Waste Management	-	5 563	-	821	-	6 384	-	1 954	14.3%	(58.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	1 361 382	321 224	23.6%	212 090	15.6%	533 315	39.2%	347 287	51.0%	(38.9%)
Ratepayers and other	897 982	162 414	18.1%	97 263	10.8%	259 677	28.9%	237 295	50.3%	(59.0%)
Government - operating	298 618	114 271	38.3%	104 188	34.9%	218 459	73.2%	70 099	59.3%	48.6%
Government - capital	147 910	39 159	26.5%	7 188	4.9%	46 348	31.3%	36 724	52.1%	(80.4%)
Interest	16 872	5 380	31.9%	3 451	20.5%	8 831	52.3%	3 169	12.4%	8.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 153 925)	(345 256)	29.9%	(246 214)	21.3%	(591 470)	51.3%	(260 889)	53.0%	(5.6%)
Suppliers and employees	(1 131 767)	(338 266)	29.9%	(243 390)	21.5%	(581 656)	51.4%	(258 914)	53.4%	(6.0%)
Finance charges	(22 158)	(6 990)	31.5%	(2 824)	12.7%	(9 814)	44.3%	(1 974)	22.7%	43.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	207 457	(24 032)	(11.6%)	(34 124)	(16.4%)	(58 155)	(28.0%)	86 398	40.9%	(139.5%)
Cash Flow from Investing Activities										
Receipts	-	14 168	-	64 390	-	78 558	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	2 667	-	2 667	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(10 095)	-	17 600	-	7 505	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	24 263	-	44 123	-	68 386	-	-	-	(100.0%)
Payments	(444 229)	(58 825)	13.2%	(70 108)	15.8%	(128 933)	29.0%	(95 835)	35.5%	(26.8%)
Capital assets	(444 229)	(58 825)	13.2%	(70 108)	15.8%	(128 933)	29.0%	(95 835)	35.5%	(26.8%)
Net Cash from/(used) Investing Activities	(444 229)	(44 657)	10.1%	(5 718)	1.3%	(50 376)	11.3%	(95 835)	35.5%	(94.0%)
Cash Flow from Financing Activities										
Receipts	284 840	(2 557)	(.9%)	(370)	(.1%)	(2 928)	(1.0%)	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	284 840	(2 557)	(.9%)	(370)	(.1%)	(2 928)	(1.0%)	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(22 158)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(22 158)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	262 682	(2 557)	(1.0%)	(370)	(.1%)	(2 928)	(1.1%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	25 910	(71 246)	(275.0%)	(40 212)	(155.2%)	(111 458)	(430.2%)	(9 436)	100.0%	326.1%
Cash/cash equivalents at the year begin:	207 184	327 907	158.3%	256 661	123.9%	327 907	158.3%	302 892	101.3%	(15.3%)
Cash/cash equivalents at the year end:	233 094	256 661	110.1%	216 449	92.9%	216 449	92.9%	293 456	101.5%	(26.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 845	5.2%	7 881	3.8%	7 219	3.5%	181 385	87.5%	207 331	21.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 409	44.3%	3 824	11.0%	1 528	4.4%	14 033	40.3%	34 794	3.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 901	8.2%	5 170	4.3%	4 839	4.0%	100 182	83.4%	120 091	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 595	2.9%	4 020	2.5%	3 960	2.5%	147 653	92.2%	160 227	16.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 168	4.3%	2 098	2.8%	2 030	2.8%	66 354	90.1%	73 650	7.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(53)	(1.5%)	54	1.5%	47	1.3%	3 515	98.6%	3 563	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	573	1.0%	663	1.1%	674	1.1%	56 971	96.8%	58 881	6.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(24 248)	(7.9%)	2 854	.9%	2 796	.9%	324 207	106.1%	305 609	31.7%	-	-	-	-
Total By Income Source	20 190	2.1%	26 563	2.8%	23 094	2.4%	894 299	92.8%	964 147	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20 190	2.1%	26 563	2.8%	23 094	2.4%	894 299	92.8%	964 147	100.0%	-	-	-	-
Total By Customer Group	20 190	2.1%	26 563	2.8%	23 094	2.4%	894 299	92.8%	964 147	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	65 258	100.0%	-	-	-	-	-	-	65 258	33.8%
Bulk Water	5 390	100.0%	-	-	-	-	-	-	5 390	2.8%
PAYE deductions	4 518	100.0%	-	-	-	-	-	-	4 518	2.3%
VAT (output less input)	6 171	100.0%	-	-	-	-	-	-	6 171	3.2%
Pensions / Retirement	4 462	100.0%	-	-	-	-	-	-	4 462	2.3%
Loan repayments	17 829	100.0%	-	-	-	-	-	-	17 829	9.2%
Trade Creditors	89 246	100.0%	-	-	-	-	-	-	89 246	46.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	192 874	100.0%	-	-	-	-	-	-	192 874	100.0%

Contact Details

Municipal Manager	Mr K Masange	034 328 7766
Financial Manager	Mr S. L. G. Dube	034 328 7655

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	63 249	24 576	38.9%	15 600	24.7%	40 176	63.5%	19 615	76.2%	(20.5%)
Property rates	12 660	9 444	74.6%	1 246	9.8%	10 690	84.4%	1 192	93.9%	4.6%
Property rates - penalties and collection charges	2 066	543	26.3%	393	19.0%	936	45.3%	335	43.0%	17.4%
Service charges - electricity revenue	12 027	3 161	26.3%	2 810	23.4%	5 972	49.7%	2 945	50.4%	(4.6%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 394	337	24.2%	337	24.1%	673	48.3%	321	48.5%	4.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 497	199	13.3%	240	16.0%	439	29.4%	199	34.8%	20.9%
Interest earned - external investments	1 078	255	23.6%	323	30.0%	578	53.6%	317	63.6%	2.0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	101	9	9.2%	4	3.9%	13	13.1%	21	61.5%	(80.7%)
Licences and permits	1 270	225	17.7%	216	17.0%	442	34.8%	260	53.3%	(16.7%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	29 862	10 328	34.6%	9 830	32.9%	20 158	67.5%	13 893	93.6%	(29.2%)
Other own revenue	1 295	74	5.7%	200	15.5%	274	21.2%	135	33.1%	48.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	69 553	11 477	16.5%	11 950	17.2%	23 427	33.7%	9 893	34.5%	20.8%
Employee related costs	21 766	4 050	18.6%	4 489	20.6%	8 539	39.2%	3 881	39.2%	15.7%
Remuneration of councillors	1 949	436	22.4%	436	22.4%	872	44.7%	416	46.4%	4.7%
Debt impairment	2 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 008	-	-	-	-	-	-	-	-	-
Finance charges	171	-	-	50	29.5%	50	29.5%	-	8.1%	(100.0%)
Bulk purchases	11 034	3 171	28.7%	1 919	17.4%	5 089	46.1%	1 297	41.8%	47.9%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	1 346	143	10.6%	711	52.8%	853	63.4%	38	98.6%	1 767.4%
Transfers and grants	-	1 617	-	1 603	-	3 219	-	888	-	80.4%
Other expenditure	26 280	2 062	7.8%	2 742	10.4%	4 804	18.3%	3 372	29.1%	(18.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 303)	13 098		3 651		16 749		9 722		
Transfers recognised - capital	9 050	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 747	13 098		3 651		16 749		9 722		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 747	13 098		3 651		16 749		9 722		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 747	13 098		3 651		16 749		9 722		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 747	13 098		3 651		16 749		9 722		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	14 725	1 322	9.0%	1 959	13.3%	3 281	22.3%	2 566	48.9%	(23.7%)
National Government	9 050	1 322	14.6%	1 959	21.6%	3 281	36.3%	2 566	52.7%	(23.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	9 050	1 322	14.6%	1 959	21.6%	3 281	36.3%	2 566	52.7%	(23.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 675	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	14 725	1 322	9.0%	1 959	13.3%	3 281	22.3%	2 566	48.9%	(23.7%)
Governance and Administration	11 665	1 322	11.3%	1 959	16.8%	3 281	28.1%	2 566	50.6%	(23.7%)
Executive & Council	11 600	1 322	11.4%	1 959	16.9%	3 281	28.3%	2 566	51.9%	(23.7%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	65	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	3 000	-	-	-	-	-	-	-	-	-
Electricity	3 000	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	60	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	69 028	24 668	35.7%	-	-	24 668	35.7%	17 553	75.2%	(100.0%)
Ratepayers and other	29 038	16 072	55.3%	-	-	16 072	55.3%	10 461	76.1%	(100.0%)
Government - operating	29 862	4 084	13.7%	-	-	4 084	13.7%	6 775	106.7%	(100.0%)
Government - capital	9 050	4 257	47.0%	-	-	4 257	47.0%	-	11.0%	-
Interest	1 078	255	23.6%	-	-	255	23.6%	317	63.6%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(62 546)	(24 141)	38.6%	-	-	(24 141)	38.6%	(13 788)	94.4%	(100.0%)
Suppliers and employees	(62 375)	(24 141)	38.7%	-	-	(24 141)	38.7%	(13 788)	76.1%	(100.0%)
Finance charges	(171)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	240.3%	-
Net Cash from/(used) Operating Activities	6 482	527	8.1%	-	-	527	8.1%	3 765	6.9%	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(14 725)	-	-	-	-	-	-	-	-	-
Capital assets	(14 725)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(14 725)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	140	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	140	-	-	-	-	-	-	-	-	-
Payments	(40)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(40)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	100	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(8 143)	527	(6.5%)	-	-	527	(6.5%)	3 765	39.6%	(100.0%)
Cash/cash equivalents at the year begin:	18 770	8 015	42.7%	-	-	8 015	42.7%	1 550	24.0%	(100.0%)
Cash/cash equivalents at the year end:	10 627	8 542	80.4%	-	-	8 542	80.4%	5 315	25.5%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	674	100.0%	-	-	-	-	-	-	674	43.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	146	17.7%	499	60.7%	155	18.8%	23	2.8%	822	53.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6	15.1%	32	84.9%	-	-	-	-	38	2.5%
Total	825	53.8%	531	34.6%	155	10.1%	23	1.5%	1 533	100.0%

Contact Details

Municipal Manager	Mr G Ntshangase	034 331 3041
Financial Manager	Ms Gugu Mhlongo-Ntshangase	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	91 164	30 323	33.3%	28 225	31.0%	58 548	64.2%	11 791	59.8%	139.4%
Property rates	9 519	3 261	34.3%	3 335	35.0%	6 596	69.3%	3 042	49.7%	9.7%
Property rates - penalties and collection charges	160	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	951	232	24.4%	231	24.3%	463	48.7%	210	-	9.9%
Service charges - other	-	13	-	275	-	288	-	3	1.0%	9 018.7%
Rental of facilities and equipment	118	-	-	59	50.0%	59	50.0%	33	-	79.0%
Interest earned - external investments	1 610	343	21.3%	315	19.6%	658	40.9%	361	58.3%	(12.8%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	701	90	12.8%	90	12.8%	180	25.6%	18	-	403.4%
Licences and permits	1 500	266	17.7%	1 130	75.4%	1 396	93.1%	274	-	311.9%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	64 513	-	-	-	-	-	-	-	44.0%	-
Other own revenue	12 091	26 118	216.0%	22 789	188.5%	48 907	404.5%	7 849	242.1%	190.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	70 971	11 364	16.0%	13 753	19.4%	25 116	35.4%	14 014	55.5%	(1.9%)
Employee related costs	28 241	3 160	11.2%	4 846	17.2%	8 007	28.4%	3 932	42.2%	23.2%
Remuneration of councillors	6 555	983	15.0%	1 475	22.5%	2 458	37.5%	1 365	50.4%	8.1%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 000	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	4 295	-	-	-	-	-	-	133	-	(100.0%)
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	29 879	7 220	24.2%	7 432	24.9%	14 652	49.0%	8 584	70.5%	(13.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	20 193	18 960		14 472		33 431		(2 223)		
Transfers recognised - capital	30 422	-	-	-	-	-	-	-	54.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	50 615	18 960		14 472		33 431		(2 223)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	50 615	18 960		14 472		33 431		(2 223)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	50 615	18 960		14 472		33 431		(2 223)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50 615	18 960		14 472		33 431		(2 223)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	49 232	7 889	16.0%	8 494	17.3%	16 383	33.3%	6 356	15.6%	33.6%
National Government	30 422	6 832	22.5%	5 793	19.0%	12 625	41.5%	1 081	8.5%	436.1%
Provincial Government	-	-	-	-	-	-	-	4 393	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 422	6 832	22.5%	5 793	19.0%	12 625	41.5%	5 474	15.4%	5.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 810	1 057	5.6%	2 701	14.4%	3 758	20.0%	882	17.0%	206.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	49 232	7 889	16.0%	8 494	17.3%	16 383	33.3%	6 356	15.6%	33.6%
Governance and Administration	48 152	7 888	16.4%	8 347	17.3%	16 235	33.7%	6 163	16.0%	35.4%
Executive & Council	500	-	-	762	152.4%	762	152.4%	-	-	(100.0%)
Budget & Treasury Office	445	54	12.2%	284	63.9%	339	76.1%	8	16.8%	3 438.8%
Corporate Services	47 207	7 833	16.6%	7 301	15.5%	15 134	32.1%	6 155	16.0%	18.6%
Community and Public Safety	607	2	.3%	-	-	2	.3%	180	10.9%	(100.0%)
Community & Social Services	7	2	25.2%	-	-	2	25.2%	180	10.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	600	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	473	-	-	147	31.0%	147	31.0%	13	1.5%	1 054.6%
Planning and Development	473	-	-	147	31.0%	147	31.0%	13	1.5%	1 054.6%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	106 595	43 942	41.2%	61 554	57.7%	105 496	99.0%	28 277	56.8%	117.7%
Ratepayers and other	13 777	43 621	316.6%	13 067	94.8%	56 688	411.5%	27 915	241.9%	(53.2%)
Government - operating	60 786	-	-	48 193	79.3%	48 193	79.3%	-	44.0%	(100.0%)
Government - capital	30 422	-	-	-	-	-	-	-	18.0%	-
Interest	1 610	321	20.0%	293	18.2%	615	38.2%	361	59.2%	(18.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(78 176)	(18 860)	24.1%	(15 648)	20.0%	(34 508)	44.1%	(13 248)	49.6%	18.1%
Suppliers and employees	(78 176)	(18 860)	24.1%	(15 648)	20.0%	(34 508)	44.1%	(13 248)	49.6%	18.1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	28 419	25 082	88.3%	45 906	161.5%	70 988	249.8%	15 029	62.4%	205.5%
Cash Flow from Investing Activities										
Receipts	(3 392)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(3 392)	-	-	-	-	-	-	-	-	-
Payments	(45 631)	(7 889)	17.3%	(8 494)	18.6%	(16 383)	35.9%	(19 670)	48.3%	(56.8%)
Capital assets	(45 631)	(7 889)	17.3%	(8 494)	18.6%	(16 383)	35.9%	(19 670)	48.3%	(56.8%)
Net Cash from/(used) Investing Activities	(49 023)	(7 889)	16.1%	(8 494)	17.3%	(16 383)	33.4%	(19 670)	48.3%	(56.8%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(20 604)	17 193	(83.4%)	37 412	(181.6%)	54 605	(265.0%)	(4 642)	589.6%	(906.0%)
Cash/cash equivalents at the year begin:	23 147	684	3.0%	17 877	77.2%	684	3.0%	15 714	-	13.8%
Cash/cash equivalents at the year end:	2 543	17 877	703.0%	55 289	2 174.2%	55 289	2 174.2%	11 072	232.7%	399.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	989	7.3%	520	3.8%	503	3.7%	11 560	85.2%	13 573	94.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	76	2.5%	69	2.3%	69	2.3%	2 767	92.8%	2 981	20.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	7.1%	11	5.6%	16	7.9%	158	79.4%	199	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	10	4.7%	9	4.6%	9	4.5%	176	86.2%	204	1.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(41)	1.6%	(33)	1.3%	(94)	3.7%	(2 351)	93.3%	(2 518)	(17.4%)	-	-	-	-
Total By Income Source	1 047	7.3%	576	4.0%	503	3.5%	12 311	85.3%	14 438	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	414	2 186.2%	122	645.4%	36	192.2%	(554)	(2 923.9%)	19	.1%	-	-	-	-
Commercial	195	7.0%	122	4.4%	133	4.8%	2 335	83.8%	2 785	19.3%	-	-	-	-
Households	315	3.1%	260	2.6%	273	2.7%	9 328	91.7%	10 176	70.5%	-	-	-	-
Other	123	8.4%	72	4.9%	61	4.2%	1 202	82.4%	1 458	10.1%	-	-	-	-
Total By Customer Group	1 047	7.3%	576	4.0%	503	3.5%	12 311	85.3%	14 438	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	308	100.0%	-	-	-	-	-	-	308	33.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	304	100.0%	-	-	-	-	-	-	304	33.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	264	87.0%	10	3.3%	0	-	30	9.7%	304	33.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	876	95.7%	10	1.1%	0	-	30	3.2%	915	100.0%

Contact Details

Municipal Manager	Mr W B Nkosi	034 621 2666
Financial Manager	Mrs D Mohapi	034 621 2666

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	143 653	50 812	35.4%	30 224	21.0%	81 036	56.4%	42 771	71.7%	(29.3%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	14 892	4 919	33.0%	3 556	23.9%	8 475	56.9%	5 360	43.7%	(33.7%)
Service charges - sanitation revenue	-	809	-	1 032	-	1 841	-	-	-	(100.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	385	71	18.4%	71	18.4%	142	36.8%	66	-	8.0%
Interest earned - external investments	-	196	-	35	-	231	-	46	28.5%	(24.1%)
Interest earned - outstanding debtors	-	276	-	265	-	542	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	128 302	44 485	34.7%	25 231	19.7%	69 716	54.3%	37 242	75.7%	(32.3%)
Other own revenue	74	56	75.4%	34	45.9%	90	121.3%	53	51.2%	(35.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	4	-	(100.0%)
Operating Expenditure	138 459	27 388	19.8%	39 288	28.4%	66 676	48.2%	76 333	91.2%	(48.5%)
Employee related costs	70 950	16 640	23.5%	19 678	27.7%	36 319	51.2%	19 988	53.9%	(1.5%)
Remuneration of councillors	5 395	1 049	19.4%	1 100	20.4%	2 148	39.8%	1 039	32.9%	5.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 162	-	-	-	-	-	-	-	-	-
Finance charges	1 500	-	-	-	-	-	-	-	-	-
Bulk purchases	5 000	-	-	1 248	25.0%	1 248	25.0%	583	70.2%	114.0%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	6 716	1 010	15.0%	1 438	21.4%	2 448	36.4%	2 738	35.8%	(47.5%)
Transfers and grants	12 434	-	-	-	-	-	-	38 151	-	(100.0%)
Other expenditure	31 303	8 689	27.8%	15 824	50.6%	24 513	78.3%	13 833	59.6%	14.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 194	23 424		(9 064)		14 360		(33 562)		
Transfers recognised - capital	-	5 214	-	-	-	5 214	-	16 920	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 194	28 638		(9 064)		19 574		(16 642)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 194	28 638		(9 064)		19 574		(16 642)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 194	28 638		(9 064)		19 574		(16 642)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 194	28 638		(9 064)		19 574		(16 642)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	56 404	6 144	10.9%	14 876	26.4%	21 020	37.3%	29 019	62.8%	(48.7%)
National Government	54 904	6 058	11.0%	14 399	26.2%	20 457	37.3%	27 152	61.7%	(47.0%)
Provincial Government	-	-	-	472	-	472	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 904	6 058	11.0%	14 872	27.1%	20 930	38.1%	27 152	61.4%	(45.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 500	86	5.8%	4	.3%	91	6.0%	1 867	128.1%	(99.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	56 404	6 144	10.9%	14 876	26.4%	21 020	37.3%	29 019	62.8%	(48.7%)
Governance and Administration	-	18	-	-	-	18	-	86	35.8%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	21	-	(100.0%)
Budget & Treasury Office	-	7	-	-	-	7	-	-	-	-
Corporate Services	-	11	-	-	-	11	-	65	18.4%	(100.0%)
Community and Public Safety	1 500	-	-	472	31.5%	472	31.5%	394	-	19.8%
Community & Social Services	-	-	-	-	-	-	-	385	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 500	-	-	472	31.5%	472	31.5%	9	-	5 241.3%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	68	-	1 223	-	1 291	-	22 327	2 926.3%	(94.5%)
Planning and Development	-	46	-	-	-	46	-	7	2.7%	(100.0%)
Road Transport	-	22	-	1 223	-	1 245	-	22 320	-	(94.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	54 904	6 058	11.0%	13 180	24.0%	19 238	35.0%	6 211	23.7%	112.2%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	54 904	6 058	11.0%	13 180	24.0%	19 238	35.0%	6 211	23.7%	112.2%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	198 556	71 729	36.1%	49 660	25.0%	121 389	61.1%	56 488	65.9%	(12.1%)
Ratepayers and other	15 751	3 575	22.7%	3 436	21.8%	7 011	44.5%	2 871	29.5%	19.7%
Government - operating	127 902	45 985	36.0%	25 776	20.2%	71 761	56.1%	34 851	73.8%	(26.0%)
Government - capital	54 904	21 974	40.0%	20 201	36.8%	42 175	76.8%	18 720	61.0%	7.9%
Interest	-	196	-	246	-	442	-	46	28.5%	429.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(138 459)	(44 584)	32.2%	(36 854)	26.6%	(81 438)	58.8%	(36 736)	61.3%	.3%
Suppliers and employees	(136 659)	(44 584)	32.6%	(36 854)	27.0%	(81 438)	59.6%	(36 736)	61.9%	.3%
Finance charges	(1 800)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	60 097	27 145	45.2%	12 806	21.3%	39 951	66.5%	19 753	75.3%	(35.2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(56 404)	(6 144)	10.9%	(14 876)	26.4%	(21 020)	37.3%	(38 212)	79.7%	(61.1%)
Capital assets	(56 404)	(6 144)	10.9%	(14 876)	26.4%	(21 020)	37.3%	(38 212)	79.7%	(61.1%)
Net Cash from/(used) Investing Activities	(56 404)	(6 144)	10.9%	(14 876)	26.4%	(21 020)	37.3%	(38 212)	79.7%	(61.1%)
Cash Flow from Financing Activities										
Receipts	20 000	-	-	-	-	-	-	-	-	-
Short term loans	20 000	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(16 176)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(16 176)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	3 824	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	7 518	21 001	279.4%	(2 070)	(27.5%)	18 931	251.8%	(18 459)	(121.3%)	(88.8%)
Cash/cash equivalents at the year begin:	2 482	329	13.3%	21 330	859.2%	329	13.3%	19 123	-	11.5%
Cash/cash equivalents at the year end:	10 000	21 330	213.3%	19 260	192.6%	19 260	192.6%	664	49.4%	2 800.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 560	10.0%	793	5.1%	896	5.7%	12 354	79.2%	15 604	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 560	10.0%	793	5.1%	896	5.7%	12 354	79.2%	15 604	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 560	10.0%	793	5.1%	896	5.7%	12 354	79.2%	15 604	100.0%	-	-	-	-
Total By Customer Group	1 560	10.0%	793	5.1%	896	5.7%	12 354	79.2%	15 604	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 811	90.9%	49	.9%	18	.3%	415	7.8%	5 294	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 811	90.9%	49	.9%	18	.3%	415	7.8%	5 294	100.0%

Contact Details

Municipal Manager	Mr Linda Africa	034 329 7243
Financial Manager	Mr Linda Africa	034 329 7243

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	92 441	46 772	50.6%	18 534	20.0%	65 307	70.6%	42 899	83.8%	(56.8%)
Property rates	5 996	1 463	24.4%	2 052	34.2%	3 514	58.6%	832	18.1%	146.5%
Property rates - penalties and collection charges	567	-	-	-	-	-	-	275	434.6%	(100.0%)
Service charges - electricity revenue	20 779	-	-	-	-	-	-	28 802	-	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 265	-	-	-	-	-	-	847	-	(100.0%)
Service charges - other	-	26 500	-	4 660	-	31 160	-	3	-	173 517.6%
Rental of facilities and equipment	1 204	7	.6%	12	1.0%	19	1.6%	8	(.1%)	57.3%
Interest earned - external investments	134	-	-	-	-	-	-	(15)	17.5%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	300	64	21.3%	54	18.0%	118	39.3%	(27)	(1.9%)	(298.2%)
Licences and permits	958	193	20.1%	163	17.1%	356	37.2%	87	11.8%	86.9%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	52 187	18 365	35.2%	3 000	5.7%	21 365	40.9%	12 260	52.5%	(75.5%)
Other own revenue	5 052	181	3.6%	93	1.8%	274	5.4%	(174)	13.8%	(153.6%)
Gains on disposal of PPE	-	-	-	8 500	-	8 500	-	-	-	(100.0%)
Operating Expenditure	90 611	15 682	17.3%	18 762	20.7%	34 444	38.0%	25 897	53.2%	(27.6%)
Employee related costs	35 789	5 409	15.1%	8 239	23.0%	13 647	38.1%	7 656	48.0%	7.6%
Remuneration of councillors	4 630	371	8.0%	1 076	23.2%	1 447	31.2%	692	43.3%	55.5%
Debt impairment	-	371	-	-	-	371	-	-	-	-
Depreciation and asset impairment	3 106	-	-	-	-	-	-	-	-	-
Finance charges	150	(9)	(6.1%)	155	103.5%	146	97.4%	-	-	(100.0%)
Bulk purchases	15 800	182	1.2%	3 183	20.1%	3 365	21.3%	2 897	46.1%	9.9%
Other Materials	2 463	-	-	-	-	-	-	467	311.3%	(100.0%)
Contracted services	2 776	129	4.6%	526	18.9%	655	23.6%	393	38.7%	33.8%
Transfers and grants	200	-	-	-	-	-	-	3 994	-	(100.0%)
Other expenditure	25 696	8 730	34.0%	5 583	21.7%	14 313	55.7%	9 799	51.7%	(43.0%)
Loss on disposal of PPE	-	500	-	-	-	500	-	-	-	-
Surplus/(Deficit)	1 830	31 091		(228)		30 863		17 001		
Transfers recognised - capital	24 198	-	-	-	-	-	-	4 349	27.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 028	31 091		(228)		30 863		21 350		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 028	31 091		(228)		30 863		21 350		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 028	31 091		(228)		30 863		21 350		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 028	31 091		(228)		30 863		21 350		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	26 028	6 941	26.7%	9 901	38.0%	16 842	64.7%	4 522	26.4%	119.0%
National Government	24 198	6 941	28.7%	9 901	40.9%	16 842	69.6%	1 922	14.1%	415.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	2 600	-	(100.0%)
Transfers recognised - capital	24 198	6 941	28.7%	9 901	40.9%	16 842	69.6%	4 522	26.4%	119.0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 830	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	26 028	6 941	26.7%	9 901	38.0%	16 842	64.7%	4 522	26.4%	119.0%
Governance and Administration	1 230	-	-	-	-	-	-	-	-	-
Executive & Council	1 200	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	30	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 400	1 999	37.0%	1 918	35.5%	3 916	72.5%	334	13.7%	473.4%
Community & Social Services	4 750	1 999	42.1%	1 918	40.4%	3 916	82.4%	334	13.7%	473.4%
Sport And Recreation	500	-	-	-	-	-	-	-	-	-
Public Safety	150	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 898	4 255	43.0%	4 865	49.2%	9 121	92.1%	1 588	20.9%	206.5%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	8 648	4 255	49.2%	4 865	56.3%	9 121	105.5%	1 588	20.9%	206.5%
Environmental Protection	1 250	-	-	-	-	-	-	-	-	-
Trading Services	9 500	687	7.2%	3 118	32.8%	3 805	40.1%	2 600	63.4%	19.9%
Electricity	9 500	687	7.2%	3 118	32.8%	3 805	40.1%	2 600	108.3%	19.9%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	116 640	35 807	30.7%	37 218	31.9%	73 024	62.6%	21 960	64.2%	69.5%
Ratepayers and other	40 121	8 104	20.2%	8 931	22.3%	17 035	42.5%	7 487	37.2%	19.3%
Government - operating	52 187	22 662	43.4%	11 213	21.5%	33 875	64.9%	13 451	96.5%	(16.6%)
Government - capital	24 198	5 000	20.7%	17 041	70.4%	22 041	91.1%	1 000	36.1%	1 604.1%
Interest	134	40	30.2%	33	24.7%	74	54.9%	21	137.6%	54.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(86 086)	(39 259)	45.6%	(33 681)	39.1%	(72 940)	84.7%	(31 729)	92.3%	6.2%
Suppliers and employees	(85 736)	(39 248)	45.8%	(33 668)	39.3%	(72 916)	85.0%	(31 717)	92.9%	6.1%
Finance charges	(150)	(11)	7.4%	(13)	8.9%	(24)	16.3%	(12)	16.5%	13.9%
Transfers and grants	(200)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	30 554	(3 452)	(11.3%)	3 536	11.6%	84	.3%	(9 770)	(50.9%)	(136.2%)
Cash Flow from Investing Activities										
Receipts	500	4 603	920.7%	1 433	286.6%	6 037	1 207.3%	13 407	-	(89.3%)
Proceeds on disposal of PPE	500	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	4 603	-	1 433	-	6 037	-	13 407	-	(89.3%)
Payments	(26 028)	-	-	-	-	-	-	-	-	-
Capital assets	(26 028)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(25 528)	4 603	(18.0%)	1 433	(5.6%)	6 037	(23.6%)	13 407	(63.7%)	(89.3%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 419)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 419)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 419)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 606	1 151	31.9%	4 969	137.8%	6 121	169.7%	3 637	(124.1%)	36.6%
Cash/cash equivalents at the year begin:	(3 551)	505	(14.2%)	1 657	(46.7%)	505	(14.2%)	225	2.7%	637.9%
Cash/cash equivalents at the year end:	55	1 657	2 992.0%	6 626	11 967.0%	6 626	11 967.0%	3 862	126.7%	71.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	710	4.9%	409	2.8%	1 898	13.1%	11 447	79.1%	14 466	17.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	561	4.3%	514	3.9%	444	3.4%	11 674	88.5%	13 194	15.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	487	.8%	475	.8%	465	.8%	56 125	97.5%	57 552	67.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 759	2.1%	1 398	1.6%	2 808	3.3%	79 246	93.0%	85 211	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	539	1.0%	501	.9%	460	.9%	52 350	97.2%	53 850	63.2%	-	-	-	-
Commercial	150	3.6%	143	3.4%	97	2.3%	3 804	90.7%	4 195	4.9%	-	-	-	-
Households	1	.2%	1	.2%	2	.3%	677	99.3%	681	.8%	-	-	-	-
Other	1 068	4.0%	753	2.8%	2 249	8.5%	22 416	84.6%	26 485	31.1%	-	-	-	-
Total By Customer Group	1 759	2.1%	1 398	1.6%	2 808	3.3%	79 246	93.0%	85 211	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 219	100.0%	-	-	-	-	-	-	1 219	21.1%
Bulk Water	6	63.3%	2	17.0%	-	-	2	19.7%	9	.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(742)	(19.8%)	1 386	37.0%	1 808	48.3%	1 290	34.5%	3 742	64.9%
Auditor-General	715	90.1%	(370)	(46.7%)	-	-	449	56.6%	794	13.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 198	20.8%	1 017	17.6%	1 808	31.4%	1 742	30.2%	5 764	100.0%

Contact Details

Municipal Manager	Mr TV Mkhize	034 995 1650
Financial Manager	Mrs SQ Mntambo	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	150 584	43 990	29.2%	46 056	30.6%	90 046	59.8%	40 812	65.4%	12.8%
Property rates	23 064	2 537	11.0%	7 611	33.0%	10 148	44.0%	5 346	25.7%	42.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	0	-	(100.0%)
Service charges - electricity revenue	26 529	6 180	23.3%	6 305	23.8%	12 485	47.1%	6 384	34.4%	(1.2%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	428	-	(100.0%)
Service charges - refuse revenue	6 785	1 905	28.1%	1 950	28.7%	3 855	56.8%	858	22.7%	127.3%
Service charges - other	-	-	-	-	-	-	-	266	-	(100.0%)
Rental of facilities and equipment	1 390	142	10.2%	147	10.6%	288	20.8%	187	1.1%	(21.5%)
Interest earned - external investments	1 762	231	13.1%	274	15.6%	505	28.7%	470	46.1%	(41.6%)
Interest earned - outstanding debtors	3 826	1 187	31.0%	1 233	32.2%	2 421	63.3%	967	38.2%	27.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	398	13	3.3%	17	4.3%	30	7.7%	90	30.3%	(80.8%)
Licences and permits	2 436	442	18.1%	386	15.9%	828	34.0%	378	24.8%	2.2%
Agency services	722	188	26.0%	211	29.2%	399	55.3%	172	36.1%	22.9%
Transfers recognised - operational	82 855	31 027	37.4%	27 790	33.5%	58 818	71.0%	25 038	90.4%	11.0%
Other own revenue	819	139	16.9%	131	16.0%	269	32.9%	229	22.6%	(42.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	143 252	27 623	19.3%	37 713	26.3%	65 336	45.6%	33 182	48.2%	13.7%
Employee related costs	45 665	10 620	23.3%	10 537	23.1%	21 157	46.3%	8 562	48.9%	23.1%
Remuneration of councillors	7 393	1 777	24.0%	1 777	24.0%	3 554	48.1%	1 531	44.5%	16.1%
Debt impairment	1 454	-	-	606	41.7%	606	41.7%	685	50.0%	(11.5%)
Depreciation and asset impairment	4 536	-	-	1 890	41.7%	1 890	41.7%	1 911	50.0%	(1.1%)
Finance charges	970	-	-	613	63.2%	613	63.2%	215	16.3%	184.8%
Bulk purchases	23 299	4 526	19.4%	6 794	29.2%	11 320	48.6%	4 564	51.0%	48.9%
Other Materials	8 978	701	7.8%	1 958	21.8%	2 659	29.6%	-	-	(100.0%)
Contracted services	10 974	2 984	27.2%	4 625	42.2%	7 609	69.3%	2 783	50.9%	66.2%
Transfers and grants	2 810	431	15.3%	-	-	431	15.3%	-	-	-
Other expenditure	37 174	6 585	17.7%	8 912	24.0%	15 498	41.7%	12 930	49.5%	(31.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 332	16 367		8 344		24 710		7 630		
Transfers recognised - capital	38 789	5 537	14.3%	17 454	45.0%	22 992	59.3%	15 601	42.0%	11.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 121	21 904		25 798		47 702		23 231		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 121	21 904		25 798		47 702		23 231		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 121	21 904		25 798		47 702		23 231		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 121	21 904		25 798		47 702		23 231		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	56 336	6 141	10.9%	25 559	45.4%	31 700	56.3%	12 391	24.6%	106.3%
National Government	38 789	6 141	15.8%	20 384	52.6%	26 525	68.4%	7 215	24.6%	182.5%
Provincial Government	-	-	-	3 906	-	3 906	-	5 176	-	(24.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 789	6 141	15.8%	24 291	62.6%	30 431	78.5%	12 391	38.8%	96.0%
Borrowing	10 215	-	-	-	-	-	-	-	-	-
Internally generated funds	7 332	-	-	1 269	17.3%	1 269	17.3%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	56 336	6 141	10.9%	25 559	45.4%	31 700	56.3%	12 391	24.6%	106.3%
Governance and Administration	8 925	-	-	1 269	14.2%	1 269	14.2%	-	-	(100.0%)
Executive & Council	700	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	25	-	-	21	85.7%	21	85.7%	-	-	(100.0%)
Corporate Services	8 200	-	-	1 247	15.2%	1 247	15.2%	-	-	(100.0%)
Community and Public Safety	2 557	-	-	-	-	-	-	644	85.7%	(100.0%)
Community & Social Services	81	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 776	-	-	-	-	-	-	595	-	(100.0%)
Public Safety	700	-	-	-	-	-	-	48	6.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 254	6 141	20.3%	18 157	60.0%	24 297	80.3%	11 144	54.0%	62.9%
Planning and Development	27 554	6 141	22.3%	15 622	56.7%	21 763	79.0%	10 598	52.3%	47.4%
Road Transport	2 700	-	-	2 535	93.9%	2 535	93.9%	546	86.4%	363.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	14 600	-	-	6 134	42.0%	6 134	42.0%	603	3.6%	916.7%
Electricity	14 600	-	-	6 134	42.0%	6 134	42.0%	603	5.1%	916.7%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	178 193	61 550	34.5%	55 229	31.0%	116 780	65.5%	39 228	63.2%	40.8%
Ratepayers and other	50 961	10 402	20.4%	13 597	26.7%	24 000	47.1%	12 233	51.0%	11.2%
Government - operating	82 855	33 941	41.0%	27 132	32.7%	61 073	73.7%	23 860	83.7%	13.7%
Government - capital	38 789	17 000	43.8%	14 500	37.4%	31 500	81.2%	3 000	45.5%	383.3%
Interest	5 588	207	3.7%	-	-	207	3.7%	135	4.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(126 905)	(38 654)	30.5%	(42 465)	33.5%	(81 118)	63.9%	(58 733)	102.2%	(27.7%)
Suppliers and employees	(123 125)	(38 654)	31.4%	(42 465)	34.5%	(81 118)	65.9%	(58 715)	103.4%	(27.7%)
Finance charges	(970)	-	-	-	-	-	-	(18)	3.5%	(100.0%)
Transfers and grants	(2 810)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	51 288	22 897	44.6%	12 765	24.9%	35 662	69.5%	(19 505)	(36.4%)	(165.4%)
Cash Flow from Investing Activities										
Receipts	-	(20 469)	-	6 711	-	(13 758)	-	31 509	-	(78.7%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(20 469)	-	6 711	-	(13 758)	-	31 509	-	(78.7%)
Payments	(56 336)	(6 065)	10.8%	(16 210)	28.8%	(22 275)	39.5%	(12 404)	30.7%	30.7%
Capital assets	(56 336)	(6 065)	10.8%	(16 210)	28.8%	(22 275)	39.5%	(12 404)	30.7%	30.7%
Net Cash from/(used) Investing Activities	(56 336)	(26 534)	47.1%	(9 499)	16.9%	(36 033)	64.0%	19 105	(24.0%)	(149.7%)
Cash Flow from Financing Activities										
Receipts	10 215	2 191	21.4%	-	-	2 191	21.4%	11	.1%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 215	2 191	21.4%	-	-	2 191	21.4%	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	11	-	(100.0%)
Payments	(2 647)	-	-	(1 188)	44.9%	(1 188)	44.9%	(622)	38.9%	91.2%
Repayment of borrowing	(2 647)	-	-	(1 188)	44.9%	(1 188)	44.9%	(622)	38.9%	91.2%
Net Cash from/(used) Financing Activities	7 568	2 191	28.9%	(1 188)	(15.7%)	1 002	13.2%	(610)	(8.4%)	94.7%
Net Increase/(Decrease) in cash held	2 520	(1 447)	(57.4%)	2 078	82.5%	631	25.0%	(1 011)	(207.0%)	(305.6%)
Cash/cash equivalents at the year begin:	9 626	2 180	22.7%	734	7.6%	2 180	22.7%	(2 573)	1.0%	(128.5%)
Cash/cash equivalents at the year end:	12 146	734	6.0%	2 811	23.1%	2 811	23.1%	(3 584)	(16.8%)	(178.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 351	22.5%	1 515	14.5%	348	3.3%	6 251	59.7%	10 466	11.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 490	9.4%	1 889	7.1%	1 240	4.7%	20 808	78.7%	26 428	27.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	620	2.3%	576	2.2%	498	1.9%	24 691	93.6%	26 386	27.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	43	5.4%	38	4.8%	14	1.8%	689	87.9%	784	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	22 998	100.0%	22 998	24.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	127	1.6%	125	1.6%	122	1.6%	7 375	95.2%	7 748	8.2%	-	-	-	-
Total By Income Source	5 631	5.9%	4 143	4.4%	2 223	2.3%	82 811	87.3%	94 809	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	957	12.6%	775	10.2%	556	7.3%	5 299	69.8%	7 588	8.0%	-	-	-	-
Commercial	2 250	31.6%	1 199	16.8%	291	4.1%	3 380	47.5%	7 121	7.5%	-	-	-	-
Households	1 789	2.6%	1 604	2.3%	959	1.4%	65 381	93.8%	69 734	73.6%	-	-	-	-
Other	635	6.1%	564	5.4%	417	4.0%	8 750	84.4%	10 366	10.9%	-	-	-	-
Total By Customer Group	5 631	5.9%	4 143	4.4%	2 223	2.3%	82 811	87.3%	94 809	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	56	37.5%	48	32.2%	4	2.6%	41	27.7%	149	61.7%
Auditor-General	-	-	93	100.0%	-	-	-	-	93	38.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	56	23.2%	141	58.2%	4	1.6%	41	17.1%	242	100.0%

Contact Details

Municipal Manager	NM Mabaso	034 413 1223
Financial Manager	R Mthethwa	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	420 010	121 195	28.9%	107 348	25.6%	228 544	54.4%	95 810	54.0%	12.0%
Property rates	55 650	13 366	24.0%	13 685	24.6%	27 051	48.6%	11 937	47.2%	14.6%
Property rates - penalties and collection charges	1 400	470	33.6%	466	33.3%	936	66.9%	344	76.8%	35.6%
Service charges - electricity revenue	161 919	37 314	23.0%	37 154	22.9%	74 468	46.0%	34 717	48.6%	7.0%
Service charges - water revenue	39 759	9 939	25.0%	8 937	22.5%	18 876	47.5%	8 925	49.6%	.1%
Service charges - sanitation revenue	22 170	15 481	69.8%	5 556	25.1%	21 037	94.9%	4 880	51.5%	13.8%
Service charges - refuse revenue	16 136	4 020	24.9%	4 005	24.8%	8 025	49.7%	3 491	49.8%	14.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 305	292	22.4%	376	28.8%	668	51.2%	305	95.0%	23.5%
Interest earned - external investments	4 254	487	11.5%	601	14.1%	1 088	25.6%	975	68.2%	(38.4%)
Interest earned - outstanding debtors	-	4	-	4	-	8	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 240	370	16.5%	141	6.3%	512	22.8%	456	55.3%	(69.0%)
Licences and permits	5 428	912	16.8%	1 039	19.2%	1 952	36.0%	1 059	37.9%	(1.8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	106 545	37 776	35.5%	34 788	32.7%	72 564	68.1%	28 423	70.0%	22.4%
Other own revenue	3 203	763	23.8%	595	18.6%	1 358	42.4%	297	23.9%	100.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	450 334	96 455	21.4%	105 800	23.5%	202 255	44.9%	104 362	49.2%	1.4%
Employee related costs	110 424	26 130	23.7%	31 096	28.2%	57 226	51.8%	29 755	45.4%	4.5%
Remuneration of councillors	15 495	3 371	21.8%	3 609	23.3%	6 980	45.0%	3 051	42.1%	18.3%
Debt impairment	1 602	401	25.0%	401	25.0%	801	50.0%	750	50.0%	(46.6%)
Depreciation and asset impairment	20 770	5 192	25.0%	5 192	25.0%	10 385	50.0%	6 470	50.0%	(19.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	144 157	31 973	22.2%	30 552	21.2%	62 525	43.4%	37 411	58.5%	(18.3%)
Other Materials	28 803	1 640	5.7%	5 273	18.3%	6 913	24.0%	-	-	(100.0%)
Contracted services	32 443	10 785	33.2%	9 105	28.1%	19 890	61.3%	8 315	45.3%	9.5%
Transfers and grants	12 726	3 193	25.1%	3 728	29.3%	6 921	54.4%	2 999	43.1%	24.3%
Other expenditure	83 916	13 771	16.4%	16 843	20.1%	30 614	36.5%	15 611	43.7%	7.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 324)	24 740		1 548		26 288		(8 553)		
Transfers recognised - capital	49 182	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 858	24 740		1 548		26 288		(8 553)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	18 858	24 740		1 548		26 288		(8 553)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 858	24 740		1 548		26 288		(8 553)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 858	24 740		1 548		26 288		(8 553)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	54 414	6 448	11.9%	10 034	18.4%	16 482	30.3%	9 400	311.3%	6.7%
National Government	43 158	6 430	14.9%	9 815	22.7%	16 245	37.6%	9 056	45 185.8%	8.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 158	6 430	14.9%	9 815	22.7%	16 245	37.6%	9 056	45 185.8%	8.4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 256	18	.2%	219	1.9%	237	2.1%	344	7.3%	(36.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	54 414	6 448	11.9%	10 034	18.4%	16 482	30.3%	9 400	311.3%	6.7%
Governance and Administration	737	13	1.8%	40	5.4%	53	7.1%	8	6.1%	404.6%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	240	3	1.1%	1	.5%	4	1.6%	6	3.5%	(77.6%)
Corporate Services	497	10	2.1%	38	7.7%	49	9.8%	2	7.2%	1 815.6%
Community and Public Safety	1 160	5	.4%	-	-	5	.4%	41	1.9%	(100.0%)
Community & Social Services	1 040	5	.5%	-	-	5	.5%	29	1.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	1	1.7%	(100.0%)
Public Safety	120	-	-	-	-	-	-	12	1.9%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 534	3 628	10.5%	2 014	5.8%	5 642	16.3%	3 655	843.0%	(44.9%)
Planning and Development	40	-	-	-	-	-	-	212	28.2%	(100.0%)
Road Transport	34 494	3 628	10.5%	2 014	5.8%	5 642	16.4%	3 443	2 540.6%	(41.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	17 983	2 802	15.6%	7 980	44.4%	10 782	60.0%	5 697	1 452.9%	40.1%
Electricity	13 540	2 802	20.7%	7 801	57.6%	10 603	78.3%	5 653	14 430.1%	38.0%
Water	2 086	-	-	-	-	-	-	39	-	(100.0%)
Waste Water Management	2 054	-	-	-	-	-	-	6	2.4%	(100.0%)
Waste Management	304	-	-	179	59.0%	179	59.0%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	469 192	113 756	24.2%	107 348	22.9%	221 104	47.1%	119 070	56.1%	(9.8%)
Ratepayers and other	315 235	54 330	17.2%	71 955	22.8%	126 286	40.1%	66 510	42.6%	8.2%
Government - operating	106 545	40 860	38.3%	34 788	32.7%	75 648	71.0%	40 223	86.1%	(13.5%)
Government - capital	43 158	18 074	41.9%	-	-	18 074	41.9%	11 363	80.7%	(100.0%)
Interest	4 254	491	11.6%	605	14.2%	1 096	25.8%	974	67.9%	(37.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(427 962)	(105 620)	24.7%	(102 682)	24.0%	(208 302)	48.7%	(84 373)	50.2%	21.7%
Suppliers and employees	(415 236)	(102 427)	24.7%	(98 953)	23.8%	(201 381)	48.5%	(81 374)	50.4%	21.6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(12 726)	(3 193)	25.1%	(3 728)	29.3%	(6 921)	54.4%	(2 999)	43.1%	24.3%
Net Cash from/(used) Operating Activities	41 230	8 136	19.7%	4 666	11.3%	12 802	31.1%	34 696	104.4%	(86.6%)
Cash Flow from Investing Activities										
Receipts	10 000	(73)	(.7%)	(74)	(.7%)	(147)	(1.5%)	(337)	5.7%	(78.1%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	10 000	(73)	(.7%)	(74)	(.7%)	(147)	(1.5%)	(337)	5.7%	(78.1%)
Payments	(49 182)	(4 339)	8.8%	-	-	(4 339)	8.8%	(9 056)	39.8%	(100.0%)
Capital assets	(49 182)	(4 339)	8.8%	-	-	(4 339)	8.8%	(9 056)	39.8%	(100.0%)
Net Cash from/(used) Investing Activities	(39 182)	(4 412)	11.3%	(74)	.2%	(4 486)	11.4%	(9 393)	33.5%	(99.2%)
Cash Flow from Financing Activities										
Receipts	480	5 142	1 071.4%	36	7.6%	5 179	1 078.9%	113	43.8%	(67.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	5 070	-	-	-	5 070	-	-	-	-
Increase (decrease) in consumer deposits	480	72	15.0%	36	7.6%	108	22.6%	113	43.8%	(67.9%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	480	5 142	1 071.4%	36	7.6%	5 179	1 078.9%	113	43.8%	(67.9%)
Net Increase/(Decrease) in cash held	2 528	8 866	350.8%	4 629	183.1%	13 495	533.9%	25 416	(361.9%)	(81.8%)
Cash/cash equivalents at the year begin:	54 895	23 354	42.5%	32 220	58.7%	23 354	42.5%	9 074	31.8%	255.1%
Cash/cash equivalents at the year end:	57 423	32 220	56.1%	36 848	64.2%	36 848	64.2%	34 490	433.0%	6.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 485	15.9%	1 090	7.0%	982	6.3%	11 033	70.8%	15 590	8.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 427	71.8%	908	10.1%	237	2.6%	1 382	15.4%	8 953	4.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 224	13.7%	1 034	4.4%	901	3.8%	18 338	78.0%	23 497	13.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 554	11.9%	767	5.9%	595	4.5%	10 179	77.7%	13 095	7.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 089	11.6%	522	5.6%	424	4.5%	7 368	78.4%	9 403	5.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	148	3.2%	143	3.1%	137	3.0%	4 217	90.8%	4 645	2.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	95 955	90.3%	(2 915)	(2.7%)	(6 027)	(5.7%)	19 217	18.1%	106 230	58.6%	-	-	-	-
Total By Income Source	110 882	61.1%	1 549	.9%	(2 752)	(1.5%)	71 734	39.5%	181 413	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 372	(53.9%)	(1 390)	54.6%	(3 300)	129.7%	773	(30.4%)	(2 545)	(1.4%)	-	-	-	-
Commercial	8 741	29.7%	1 875	6.4%	1 426	4.9%	17 339	59.0%	29 382	16.2%	-	-	-	-
Households	6 624	11.9%	2 734	4.9%	2 251	4.1%	43 907	79.1%	55 516	30.6%	-	-	-	-
Other	94 144	95.0%	(1 670)	(1.7%)	(3 128)	(3.2%)	9 714	9.8%	99 060	54.6%	-	-	-	-
Total By Customer Group	110 882	61.1%	1 549	.9%	(2 752)	(1.5%)	71 734	39.5%	181 413	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	12 026	100.0%	-	-	-	-	-	-	12 026	44.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 239	100.0%	-	-	-	-	-	-	1 239	4.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 861	100.0%	-	-	-	-	-	-	1 861	6.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 314	100.0%	-	-	-	-	-	-	6 314	23.1%
Auditor-General	485	100.0%	-	-	-	-	-	-	485	1.8%
Other	5 432	100.0%	-	-	-	-	-	-	5 432	19.9%
Total	27 357	100.0%	-	-	-	-	-	-	27 357	100.0%

Contact Details

Municipal Manager	Ms N Sibisi	
Financial Manager	Mr HA Mahomed	034 982 2133

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	133 252	53 339	40.0%	29 258	22.0%	82 597	62.0%	14 432	67.3%	102.7%
Property rates	23 407	8 639	36.9%	2 030	8.7%	10 670	45.6%	1 903	217.1%	6.7%
Property rates - penalties and collection charges	4 975	-	-	588	11.8%	588	11.8%	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 602	405	25.3%	404	25.2%	809	50.5%	382	45.5%	5.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	177	16	8.9%	12	6.5%	27	15.4%	32	26.0%	(63.9%)
Interest earned - external investments	512	323	63.0%	263	51.5%	586	114.5%	102	55.3%	159.0%
Interest earned - outstanding debtors	-	497	-	-	-	497	-	907	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	71	19	26.7%	18	25.1%	37	51.8%	15	46.1%	16.0%
Licences and permits	1 010	191	18.9%	136	13.5%	327	32.3%	159	15.3%	(14.7%)
Agency services	-	-	-	-	-	-	-	0	-	(100.0%)
Transfers recognised - operational	100 870	43 134	42.8%	25 734	25.5%	68 868	68.3%	10 798	53.3%	138.3%
Other own revenue	628	115	18.3%	73	11.6%	188	30.0%	134	158.0%	(45.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	0	-	(100.0%)
Operating Expenditure	124 449	24 361	19.6%	30 058	24.2%	54 419	43.7%	24 956	55.7%	20.4%
Employee related costs	49 591	11 034	22.3%	14 299	28.8%	25 333	51.1%	13 194	60.9%	8.4%
Remuneration of councillors	11 052	2 675	24.2%	2 659	24.1%	5 334	48.3%	2 374	46.1%	12.0%
Debt impairment	1 272	-	-	-	-	-	-	-	25.0%	-
Depreciation and asset impairment	10 588	-	-	-	-	-	-	-	16.7%	-
Finance charges	462	14	2.9%	12	2.6%	26	5.5%	16	3.6%	(26.3%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	98	-	98	-	-	-	(100.0%)
Contracted services	15 632	1 607	10.3%	5 194	33.2%	6 802	43.5%	1 842	46.1%	182.0%
Transfers and grants	122	83	68.3%	35	28.9%	119	97.1%	23	56.8%	55.3%
Other expenditure	35 730	8 947	25.0%	7 760	21.7%	16 707	46.8%	7 507	61.9%	3.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 803	28 979		(800)		28 179		(10 523)		
Transfers recognised - capital	45 679	5 413	11.8%	18 599	40.7%	24 012	52.6%	14 790	55.9%	25.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	54 482	34 391		17 800		52 191		4 267		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	54 482	34 391		17 800		52 191		4 267		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	54 482	34 391		17 800		52 191		4 267		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	54 482	34 391		17 800		52 191		4 267		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	57 938	7 030	12.1%	16 602	28.7%	23 632	40.8%	13 063	32.7%	27.1%
National Government	45 679	6 735	14.7%	16 359	35.8%	23 095	50.6%	12 994	50.2%	25.9%
Provincial Government	-	225	-	175	-	400	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 679	6 960	15.2%	16 534	36.2%	23 495	51.4%	12 994	50.5%	27.2%
Borrowing	7 950	-	-	-	-	-	-	-	-	-
Internally generated funds	4 309	70	1.6%	68	1.6%	137	3.2%	69	6.5%	(2.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	57 938	7 030	12.1%	16 602	28.7%	23 632	40.8%	13 063	32.7%	27.1%
Governance and Administration	2 048	10	.5%	30	1.4%	40	2.0%	28	.6%	4.6%
Executive & Council	1 075	-	-	30	2.8%	30	2.8%	-	8.9%	(100.0%)
Budget & Treasury Office	176	-	-	-	-	-	-	9	6.5%	(100.0%)
Corporate Services	797	10	1.3%	-	-	10	1.3%	20	.3%	(100.0%)
Community and Public Safety	7 601	26	.3%	-	-	26	.3%	17	6.8%	(100.0%)
Community & Social Services	1 136	26	2.3%	-	-	26	2.3%	-	6.3%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	6 465	-	-	-	-	-	-	17	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	46 339	6 994	15.1%	16 572	35.8%	23 566	50.9%	13 018	44.4%	27.3%
Planning and Development	210	33	15.9%	38	18.1%	71	33.9%	24	22.2%	55.3%
Road Transport	46 129	6 960	15.1%	16 534	35.8%	23 495	50.9%	12 994	44.4%	27.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 950	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 950	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	164 583	72 140	43.8%	48 406	29.4%	120 547	73.2%	30 615	62.7%	58.1%
Ratepayers and other	17 522	3 663	20.9%	9 443	53.9%	13 106	74.8%	2 918	58.5%	223.6%
Government - operating	100 870	41 788	41.4%	24 302	24.1%	66 090	65.5%	10 318	55.3%	135.5%
Government - capital	45 679	26 367	57.7%	14 402	31.5%	40 769	89.3%	17 251	74.1%	(16.5%)
Interest	512	323	63.0%	259	50.6%	582	113.6%	127	61.2%	103.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(107 494)	(30 683)	28.5%	(29 845)	27.8%	(60 528)	56.3%	(23 065)	67.4%	29.4%
Suppliers and employees	(107 032)	(30 669)	28.7%	(29 833)	27.9%	(60 502)	56.5%	(23 037)	68.3%	29.5%
Finance charges	(462)	(14)	2.9%	(12)	2.6%	(26)	5.5%	(16)	3.6%	(26.3%)
Transfers and grants	-	-	-	-	-	-	-	(11)	11.4%	(100.0%)
Net Cash from/(used) Operating Activities	57 089	41 458	72.6%	18 561	32.5%	60 019	105.1%	7 549	56.8%	145.9%
Cash Flow from Investing Activities										
Receipts	-	476	-	-	-	476	-	4 371	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	476	-	-	-	476	-	4 371	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(57 938)	(9 662)	16.7%	(18 692)	32.3%	(28 354)	48.9%	(14 840)	35.6%	26.0%
Capital assets	(57 938)	(9 662)	16.7%	(18 692)	32.3%	(28 354)	48.9%	(14 840)	35.6%	26.0%
Net Cash from/(used) Investing Activities	(57 938)	(9 185)	15.9%	(18 692)	32.3%	(27 878)	48.1%	(10 469)	30.2%	78.6%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	7.1%	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 102)	(68)	6.2%	(69)	6.3%	(137)	12.5%	(64)	6.5%	7.8%
Repayment of borrowing	(1 102)	(68)	6.2%	(69)	6.3%	(137)	12.5%	(64)	6.5%	7.8%
Net Cash from/(used) Financing Activities	(1 102)	(68)	6.2%	(69)	6.3%	(137)	12.5%	(64)	7.1%	7.8%
Net Increase/(Decrease) in cash held	(1 951)	32 204	(1 650.4%)	(200)	10.3%	32 004	(1 640.2%)	(2 984)	292.7%	(93.3%)
Cash/cash equivalents at the year begin:	10 430	956	9.2%	33 160	317.9%	956	9.2%	17 825	67.1%	86.0%
Cash/cash equivalents at the year end:	8 479	33 160	391.1%	32 960	388.7%	32 960	388.7%	14 842	248.8%	122.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	403	2.6%	317	2.1%	(5 578)	(36.5%)	20 155	131.8%	15 296	66.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	96	1.3%	110	1.5%	68	.9%	7 148	96.3%	7 421	32.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	5.3%	1	.7%	5	5.3%	91	88.8%	102	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	292	100.0%	292	1.3%	-	-	-	-
Total By Income Source	505	2.2%	427	1.8%	(5 505)	(23.8%)	27 685	119.8%	23 111	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	68	.6%	68	.6%	(5 164)	(48.5%)	15 679	147.2%	10 651	46.1%	-	-	-	-
Commercial	(361)	16.3%	(481)	21.7%	(917)	41.4%	(457)	20.6%	(2 214)	(9.6%)	-	-	-	-
Households	812	3.3%	839	3.4%	914	3.7%	22 015	89.6%	24 580	106.4%	-	-	-	-
Other	(15)	.1%	2	-	(339)	3.4%	(9 553)	96.4%	(9 905)	(42.9%)	-	-	-	-
Total By Customer Group	505	2.2%	427	1.8%	(5 505)	(23.8%)	27 685	119.8%	23 111	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	235	80.6%	(194)	(66.6%)	(4)	(1.4%)	255	87.5%	291	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	235	80.6%	(194)	(66.6%)	(4)	(1.4%)	255	87.5%	291	100.0%

Contact Details

Municipal Manager	Mr B E Ntanzi	035 831 7500 ext7504
Financial Manager	Mr M P E Mthembu	035 831 7519

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	246 427	93 269	37.8%	53 959	21.9%	147 228	59.7%	48 453	63.5%	11.4%
Property rates	45 766	36 826	80.5%	4 997	10.9%	41 823	91.4%	5 486	153.0%	(8.9%)
Property rates - penalties and collection charges	904	-	-	(2)	(.2%)	(2)	(.2%)	210	19.8%	(100.8%)
Service charges - electricity revenue	72 969	6 298	8.6%	13 357	18.3%	19 655	26.9%	9 728	33.5%	37.3%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 416	496	7.7%	1 443	22.5%	1 939	30.2%	1 208	55.3%	19.4%
Service charges - other	-	982	-	-	-	982	-	-	-	-
Rental of facilities and equipment	600	218	36.4%	187	31.2%	406	67.6%	181	-	3.4%
Interest earned - external investments	250	200	80.1%	144	57.5%	344	137.6%	136	80.0%	5.7%
Interest earned - outstanding debtors	-	21	-	10	-	31	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 405	632	18.6%	410	12.0%	1 042	30.6%	1 371	30.3%	(70.1%)
Licences and permits	2 547	598	23.5%	622	24.4%	1 220	47.9%	569	-	9.4%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	106 031	44 284	41.8%	32 494	30.6%	76 778	72.4%	28 029	63.8%	15.9%
Other own revenue	3 103	2 714	87.5%	296	9.6%	3 010	97.0%	1 536	406.1%	(80.7%)
Gains on disposal of PPE	4 436	-	-	-	-	-	-	-	-	-
Operating Expenditure	349 181	53 286	15.3%	85 298	24.4%	138 584	39.7%	47 042	35.6%	81.3%
Employee related costs	80 075	18 322	22.9%	20 291	25.3%	38 613	48.2%	16 464	56.1%	23.2%
Remuneration of councillors	13 239	2 397	18.1%	2 744	20.7%	5 141	38.8%	2 066	27.5%	32.8%
Debt impairment	6 903	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	70 089	106	.2%	13 722	19.6%	13 828	19.7%	41	.1%	33 656.4%
Finance charges	150	578	385.1%	-	-	578	385.1%	8	2.7%	(100.0%)
Bulk purchases	58 472	13 899	23.8%	24 630	42.1%	38 529	65.9%	6 825	23.5%	260.9%
Other Materials	85	17	20.5%	1 174	1 381.3%	1 192	1 401.8%	48	-	2 346.0%
Contracted services	70 609	6 757	9.6%	5 294	7.5%	12 051	17.1%	12 359	-	(57.2%)
Transfers and grants	-	3 094	-	-	-	3 094	-	-	-	-
Other expenditure	49 560	8 115	16.4%	16 453	33.2%	24 568	49.6%	9 231	24.2%	78.2%
Loss on disposal of PPE	-	-	-	990	-	990	-	-	-	(100.0%)
Surplus/(Deficit)	(102 755)	39 983		(31 338)		8 645		1 412		
Transfers recognised - capital	34 610	-	-	-	-	-	-	-	26.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(68 145)	39 983		(31 338)		8 645		1 412		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(68 145)	39 983		(31 338)		8 645		1 412		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(68 145)	39 983		(31 338)		8 645		1 412		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(68 145)	39 983		(31 338)		8 645		1 412		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	34 610	7 937	22.9%	2 537	7.3%	10 473	30.3%	5 288	46.6%	(52.0%)
National Government	34 000	7 937	23.3%	2 537	7.5%	10 473	30.8%	5 288	50.4%	(52.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 000	7 937	23.3%	2 537	7.5%	10 473	30.8%	5 288	50.4%	(52.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	610	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	34 610	7 937	22.9%	2 537	7.3%	10 473	30.3%	5 288	46.6%	(52.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 564	4 470	35.6%	1 019	8.1%	5 489	43.7%	-	-	(100.0%)
Community & Social Services	11 954	4 470	37.4%	1 019	8.5%	5 489	45.9%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	610	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 046	-	-	-	-	-	-	5 288	66.8%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	17 046	-	-	-	-	-	-	5 288	66.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	5 000	3 467	69.3%	1 518	30.4%	4 984	99.7%	-	-	(100.0%)
Electricity	5 000	3 467	69.3%	1 518	30.4%	4 984	99.7%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	223 076	101 720	45.6%	65 775	29.5%	167 494	75.1%	56 977	66.3%	15.4%
Ratepayers and other	82 186	54 064	65.8%	33 134	40.3%	87 197	106.1%	18 718	84.7%	77.0%
Government - operating	106 030	43 962	41.5%	32 494	30.6%	76 456	72.1%	28 029	64.0%	15.9%
Government - capital	34 610	3 500	10.1%	-	-	3 500	10.1%	10 095	37.0%	(100.0%)
Interest	250	194	77.7%	147	58.7%	341	136.4%	135	79.7%	8.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(266 106)	(45 022)	16.9%	(70 511)	26.5%	(115 533)	43.4%	(47 258)	21 277.2%	49.2%
Suppliers and employees	(265 956)	(44 991)	16.9%	(70 511)	26.5%	(115 502)	43.4%	(31 202)	30 269.7%	126.0%
Finance charges	(150)	(31)	20.5%	-	-	(31)	20.5%	(6 825)	3 597.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	(9 231)	-	(100.0%)
Net Cash from/(used) Operating Activities	(43 030)	56 698	(131.8%)	(4 736)	11.0%	51 961	(120.8%)	9 720	10.9%	(148.7%)
Cash Flow from Investing Activities										
Receipts	4 436	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	4 436	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(34 610)	(15 990)	46.2%	(9 749)	28.2%	(25 739)	74.4%	(9 623)	(58.2%)	1.3%
Capital assets	(34 610)	(15 990)	46.2%	(9 749)	28.2%	(25 739)	74.4%	(9 623)	(58.2%)	1.3%
Net Cash from/(used) Investing Activities	(30 174)	(15 990)	53.0%	(9 749)	32.3%	(25 739)	85.3%	(9 623)	(58.2%)	1.3%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(73 204)	40 707	(55.6%)	(14 485)	19.8%	26 222	(35.8%)	97	.2%	(15 103.7%)
Cash/cash equivalents at the year begin:	170 194	6 419	3.8%	47 127	27.7%	6 419	3.8%	2 008	21.3%	2 246.7%
Cash/cash equivalents at the year end:	96 990	47 127	48.6%	32 641	33.7%	32 641	33.7%	2 105	.9%	1 450.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 935	4.1%	1 635	1.3%	1 493	1.2%	113 572	93.4%	121 634	100.0%	-	-	-	-
Total By Income Source	4 935	4.1%	1 635	1.3%	1 493	1.2%	113 572	93.4%	121 634	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 935	4.1%	1 635	1.3%	1 493	1.2%	113 572	93.4%	121 634	100.0%	-	-	-	-
Total By Customer Group	4 935	4.1%	1 635	1.3%	1 493	1.2%	113 572	93.4%	121 634	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	(4 566)	(8.7%)	49	.1%	56 741	108.6%	52 224	98.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	516	100.0%	-	-	-	-	-	-	516	1.0%
Other	187	37.4%	(100)	(20.1%)	260	52.1%	152	30.5%	499	.9%
Total	703	1.3%	(4 666)	(8.8%)	309	.6%	56 893	106.9%	53 238	100.0%

Contact Details

Municipal Manager	S A Buthelezi	035 874 5804
Financial Manager	Mr M J Mhlongo	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	532 184	132 824	25.0%	111 174	20.9%	243 998	45.8%	107 077	50.3%	3.8%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	21 949	4 849	22.1%	6 882	31.4%	11 731	53.4%	4 957	29.0%	38.8%
Service charges - sanitation revenue	7 348	1 850	25.2%	2 213	30.1%	4 063	55.3%	1 883	675.9%	17.5%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	65	-	-	32	48.9%	32	48.9%	18	36.3%	76.3%
Interest earned - external investments	8 581	700	8.2%	183	2.1%	884	10.3%	2 105	29.3%	(91.3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	312 569	125 063	40.0%	101 636	32.5%	226 699	72.5%	97 541	76.4%	4.2%
Other own revenue	181 672	362	.2%	228	.1%	590	.3%	574	.7%	(60.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	514 170	112 249	21.8%	135 142	26.3%	247 390	48.1%	134 781	50.6%	.3%
Employee related costs	142 395	36 049	25.3%	36 846	25.9%	72 895	51.2%	33 009	50.0%	11.6%
Remuneration of councillors	6 467	1 471	22.7%	1 484	23.0%	2 955	45.7%	1 588	49.3%	(6.5%)
Debt impairment	3 594	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	45 618	-	-	17 370	38.1%	17 370	38.1%	16 464	46.7%	5.5%
Finance charges	11	-	-	-	-	-	-	-	-	-
Bulk purchases	84 865	16 721	19.7%	14 658	17.3%	31 380	37.0%	15 586	37.1%	(6.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	72 233	10 753	14.9%	15 833	21.9%	26 586	36.8%	10 591	25.7%	49.5%
Transfers and grants	1 981	-	-	-	-	-	-	50	7.7%	(100.0%)
Other expenditure	157 006	47 255	30.1%	48 950	31.2%	96 206	61.3%	57 493	72.6%	(14.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 014	20 575		(23 968)		(3 393)		(27 704)		
Transfers recognised - capital	336 994	103 929	30.8%	120 635	35.8%	224 564	66.6%	129 490	72.9%	(6.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	355 008	124 504		96 668		221 171		101 786		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	355 008	124 504		96 668		221 171		101 786		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	355 008	124 504		96 668		221 171		101 786		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	355 008	124 504		96 668		221 171		101 786		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	355 008	69 737	19.6%	52 943	14.9%	122 680	34.6%	84 036	40.4%	(37.0%)
National Government	336 993	69 461	20.6%	51 444	15.3%	120 905	35.9%	82 491	43.8%	(37.6%)
Provincial Government	-	-	-	-	-	-	-	176	37.7%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	336 993	69 461	20.6%	51 444	15.3%	120 905	35.9%	82 668	43.7%	(37.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 015	276	1.5%	1 499	8.3%	1 775	9.9%	1 368	13.6%	9.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	355 008	69 737	19.6%	52 943	14.9%	122 680	34.6%	84 036	40.4%	(37.0%)
Governance and Administration	9 015	276	3.1%	1 230	13.6%	1 506	16.7%	2 938	34.8%	(58.1%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 879	203	7.0%	264	9.2%	467	16.2%	190	4.2%	38.9%
Corporate Services	6 136	73	1.2%	966	15.7%	1 039	16.9%	2 748	112.8%	(64.8%)
Community and Public Safety	1 500	-	-	15	1.0%	15	1.0%	25 285	963.8%	(99.9%)
Community & Social Services	1 500	-	-	15	1.0%	15	1.0%	25 285	963.8%	(99.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 167	146	6.8%	165	7.6%	311	14.4%	504	26.1%	(67.3%)
Planning and Development	2 167	146	6.8%	165	7.6%	311	14.4%	504	26.1%	(67.3%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	342 326	69 315	20.2%	51 534	15.1%	120 848	35.3%	55 310	34.4%	(6.8%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	342 326	69 315	20.2%	51 534	15.1%	120 848	35.3%	55 310	34.4%	(6.8%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	681 951	236 753	34.7%	231 809	34.0%	468 562	68.7%	236 567	72.7%	(2.0%)
Ratepayers and other	23 807	7 061	29.7%	9 354	39.3%	16 416	69.0%	7 431	52.0%	25.9%
Government - operating	312 569	125 063	40.0%	101 636	32.5%	226 699	72.5%	97 541	76.4%	4.2%
Government - capital	336 994	103 929	30.8%	120 635	35.8%	224 564	66.6%	129 490	72.9%	(6.8%)
Interest	8 581	700	8.2%	183	2.1%	884	10.3%	2 105	29.3%	(91.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(429 892)	(112 249)	26.1%	(117 771)	27.4%	(230 020)	53.5%	(118 316)	52.4%	(.5%)
Suppliers and employees	(427 900)	(112 249)	26.2%	(117 771)	27.5%	(230 020)	53.8%	(118 266)	52.6%	(.4%)
Finance charges	(11)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 981)	-	-	-	-	-	-	(50)	7.7%	(100.0%)
Net Cash from/(used) Operating Activities	252 059	124 504	49.4%	114 038	45.2%	238 542	94.6%	118 250	101.2%	(3.6%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(355 007)	-	-	(52 943)	14.9%	(52 943)	14.9%	(84 036)	42.1%	(37.0%)
Capital assets	(355 007)	-	-	(52 943)	14.9%	(52 943)	14.9%	(84 036)	42.1%	(37.0%)
Net Cash from/(used) Investing Activities	(355 007)	-	-	(52 943)	14.9%	(52 943)	14.9%	(84 036)	42.0%	(37.0%)
Cash Flow from Financing Activities										
Receipts	(45)	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(45)	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(45)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(102 993)	124 504	(120.9%)	61 095	(59.3%)	185 599	(180.2%)	34 214	(127.1%)	78.6%
Cash/cash equivalents at the year begin:	151 122	(5 499)	(3.6%)	119 004	78.7%	(5 499)	(3.6%)	183 345	34.5%	(35.1%)
Cash/cash equivalents at the year end:	48 129	119 004	247.3%	180 099	374.2%	180 099	374.2%	217 560	136.8%	(17.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 016	8.0%	1 376	2.7%	44 829	89.3%	-	-	50 221	75.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 330	7.9%	430	2.6%	15 025	89.5%	-	-	16 785	25.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	5 345	8.0%	1 807	2.7%	59 854	89.3%	-	-	67 006	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 848	34.4%	525	9.8%	2 994	55.8%	-	-	5 367	8.0%	-	-	-	-
Commercial	883	28.5%	143	4.6%	2 069	66.9%	-	-	3 095	4.6%	-	-	-	-
Households	2 615	4.5%	1 138	1.9%	54 791	93.6%	-	-	58 543	87.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 345	8.0%	1 807	2.7%	59 854	89.3%	-	-	67 006	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 380	44.4%	3 693	13.2%	11 803	42.3%	-	-	27 876	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	12 380	44.4%	3 693	13.2%	11 803	42.3%	-	-	27 876	100.0%

Contact Details

Municipal Manager	Mr J H de Klerk	035 874 5504
Financial Manager	S B Nkosi	035 874 5506

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	116 739	48 118	41.2%	42 506	36.4%	90 624	77.6%	25 991	69.9%	63.5%
Property rates	15 297	8 311	54.3%	8 311	54.3%	16 622	108.7%	3 727	113.3%	123.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	80	-	-	-	-	-	-	-	-	-
Service charges - other	-	26	-	22	-	49	-	22	-	3.1%
Rental of facilities and equipment	49	7	13.3%	7	14.3%	14	27.6%	11	45.5%	(34.0%)
Interest earned - external investments	4 106	1 219	29.7%	1 298	31.6%	2 517	61.3%	887	484.7%	46.3%
Interest earned - outstanding debtors	-	526	-	1 255	-	1 781	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	450	84	18.7%	72	16.1%	157	34.8%	51	25.1%	43.2%
Licences and permits	3 469	980	28.2%	977	28.2%	1 957	56.4%	881	73.5%	10.9%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	93 146	36 927	39.6%	30 470	32.7%	67 397	72.4%	20 336	71.8%	49.8%
Other own revenue	142	38	26.8%	93	65.6%	131	92.4%	77	1.5%	21.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	104 733	17 564	16.8%	21 551	20.6%	39 115	37.3%	15 587	35.7%	38.3%
Employee related costs	32 830	6 766	20.6%	7 886	24.0%	14 652	44.6%	5 049	41.0%	56.2%
Remuneration of councillors	8 364	1 917	22.9%	1 874	22.4%	3 791	45.3%	1 717	44.1%	9.1%
Debt impairment	2 700	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 738	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	36 851	1 306	3.5%	2 836	7.7%	4 143	11.2%	2 095	24.0%	35.4%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	16 250	7 574	46.6%	8 955	55.1%	16 529	101.7%	6 726	35.8%	33.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 006	30 554		20 955		51 509		10 404		
Transfers recognised - capital	34 590	3 028	8.8%	12 605	36.4%	15 633	45.2%	14 820	66.0%	(14.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 596	33 582		33 560		67 142		25 224		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 596	33 582		33 560		67 142		25 224		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 596	33 582		33 560		67 142		25 224		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 596	33 582		33 560		67 142		25 224		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	53 703	7 252	13.5%	11 746	21.9%	18 998	35.4%	5 607	19.6%	109.5%
National Government	32 490	5 062	15.6%	7 635	23.5%	12 697	39.1%	2 670	9.5%	185.9%
Provincial Government	2 100	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 590	5 062	14.6%	7 635	22.1%	12 697	36.7%	2 670	9.5%	185.9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 113	2 190	11.5%	612	3.2%	2 802	14.7%	2 937	38.3%	(79.2%)
Public contributions and donations	-	-	-	3 499	-	3 499	-	-	-	(100.0%)
Capital Expenditure Standard Classification	53 703	7 252	13.5%	11 746	21.9%	18 998	35.4%	5 607	19.6%	109.5%
Governance and Administration	555	86	15.4%	56	10.1%	142	25.5%	129	40.8%	(56.4%)
Executive & Council	-	-	-	-	-	-	-	13	32.9%	(100.0%)
Budget & Treasury Office	455	-	-	-	-	-	-	32	22.8%	(100.0%)
Corporate Services	100	86	85.5%	56	56.2%	142	141.7%	84	64.5%	(33.0%)
Community and Public Safety	170	-	-	-	-	-	-	71	24.1%	(100.0%)
Community & Social Services	20	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	150	-	-	-	-	-	-	71	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	52 978	7 167	13.5%	11 690	22.1%	18 857	35.6%	5 407	19.4%	116.2%
Planning and Development	52 978	7 167	13.5%	11 690	22.1%	18 857	35.6%	5 407	19.4%	116.2%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	148 630	54 562	36.7%	47 847	32.2%	102 409	68.9%	45 264	73.1%	5.7%
Ratepayers and other	16 788	11 510	68.6%	1 542	9.2%	13 052	77.7%	8 104	79.0%	(81.0%)
Government - operating	93 146	38 802	41.7%	29 643	31.8%	68 445	73.5%	20 336	71.8%	45.8%
Government - capital	34 590	3 074	8.9%	16 005	46.3%	19 079	55.2%	14 820	66.0%	8.0%
Interest	4 106	1 175	28.6%	657	16.0%	1 833	44.6%	2 005	1 000.1%	(67.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(92 585)	(19 693)	21.3%	(25 732)	27.8%	(45 425)	49.1%	(20 164)	44.1%	27.6%
Suppliers and employees	(92 585)	(19 693)	21.3%	(25 732)	27.8%	(45 425)	49.1%	(20 164)	44.1%	27.6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	56 044	34 869	62.2%	22 114	39.5%	56 983	101.7%	25 100	119.6%	(11.9%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(53 703)	(6 803)	12.7%	(14 326)	26.7%	(21 129)	39.3%	(8 577)	27.7%	67.0%
Capital assets	(53 703)	(6 803)	12.7%	(14 326)	26.7%	(21 129)	39.3%	(8 577)	27.7%	67.0%
Net Cash from/(used) Investing Activities	(53 703)	(6 803)	12.7%	(14 326)	26.7%	(21 129)	39.3%	(8 577)	27.4%	67.0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 341	28 065	1 198.7%	7 789	332.7%	35 854	1 531.4%	16 523	94 384 154.2%	(52.9%)
Cash/cash equivalents at the year begin:	-	71 050	-	99 115	-	71 050	-	88 537	62.2%	11.9%
Cash/cash equivalents at the year end:	2 341	99 115	4 233.3%	106 904	4 566.0%	106 904	4 566.0%	105 060	109.4%	1.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 223	13.4%	3 187	13.3%	3 119	13.0%	14 507	60.4%	24 035	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	3 223	13.4%	3 187	13.3%	3 119	13.0%	14 507	60.4%	24 035	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 858	16.3%	1 840	16.1%	1 824	16.0%	5 901	51.7%	11 424	47.5%	-	-	-	-
Commercial	915	9.2%	897	9.0%	845	8.5%	7 273	73.2%	9 930	41.3%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	450	16.8%	450	16.8%	450	16.8%	1 332	49.7%	2 681	11.2%	-	-	-	-
Total By Customer Group	3 223	13.4%	3 187	13.3%	3 119	13.0%	14 507	60.4%	24 035	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(333)	(232.9%)	505	353.1%	(736)	(514.7%)	707	494.5%	143	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(333)	(232.9%)	505	353.1%	(736)	(514.7%)	707	494.5%	143	100.0%

Contact Details

Municipal Manager	S Bukhosini	035 592 0680
Financial Manager	N P E Myeni	035 592 0680

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	163 117	59 683	36.6%	44 107	27.0%	103 789	63.6%	46 769	69.6%	(5.7%)
Property rates	33 211	13 750	41.4%	2 639	7.9%	16 389	49.3%	2 115	51.0%	24.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 080	1 126	22.2%	1 166	23.0%	2 293	45.1%	1 101	63.3%	5.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 027	207	20.2%	215	20.9%	422	41.1%	218	48.6%	(1.3%)
Interest earned - external investments	3 983	302	7.6%	503	12.6%	805	20.2%	420	21.4%	19.6%
Interest earned - outstanding debtors	6 357	1 720	27.1%	1 535	24.2%	3 255	51.2%	50	29.7%	2 998.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	296	43	14.4%	44	14.9%	87	29.4%	101	46.8%	(56.3%)
Licences and permits	500	200	40.0%	231	46.2%	431	86.1%	142	19.4%	62.1%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	111 119	42 078	37.9%	36 459	32.8%	78 537	70.7%	41 760	78.4%	(12.7%)
Other own revenue	1 544	257	16.6%	1 314	85.1%	1 571	101.7%	862	76.5%	52.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	134 965	23 539	17.4%	26 687	19.8%	50 226	37.2%	24 522	48.4%	8.8%
Employee related costs	36 285	7 855	21.6%	9 172	25.3%	17 027	46.9%	8 438	53.2%	8.7%
Remuneration of councillors	11 971	2 817	23.5%	2 530	21.1%	5 347	44.7%	2 966	45.7%	(14.7%)
Debt impairment	5 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 055	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	5 497	1 028	18.7%	746	13.6%	1 775	32.3%	3 835	81.7%	(80.5%)
Transfers and grants	2 000	44	2.2%	366	18.3%	410	20.5%	2 323	88.3%	(84.2%)
Other expenditure	63 158	11 796	18.7%	13 872	22.0%	25 668	40.6%	6 959	42.3%	99.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	28 151	36 143		17 419		53 563		22 247		
Transfers recognised - capital	40 169	5 193	12.9%	6 161	15.3%	11 354	28.3%	11 559	48.5%	(46.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	68 320	41 337		23 580		64 917		33 806		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	68 320	41 337		23 580		64 917		33 806		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	68 320	41 337		23 580		64 917		33 806		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	68 320	41 337		23 580		64 917		33 806		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	71 451	9 958	13.9%	13 218	18.5%	23 175	32.4%	14 552	43.4%	(9.2%)
National Government	40 169	5 308	13.2%	5 912	14.7%	11 221	27.9%	12 745	48.0%	(53.6%)
Provincial Government	-	-	-	-	-	-	-	1 421	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 169	5 308	13.2%	5 912	14.7%	11 221	27.9%	14 166	51.2%	(58.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 282	4 649	14.9%	7 305	23.4%	11 955	38.2%	386	10.8%	1 794.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	71 451	9 958	13.9%	13 218	18.5%	23 175	32.4%	14 552	43.4%	(9.2%)
Governance and Administration	1 450	49	3.4%	4 468	308.2%	4 517	311.5%	126	36.0%	3 450.3%
Executive & Council	250	-	-	4 386	1 754.4%	4 386	1 754.4%	122	119.1%	3 503.8%
Budget & Treasury Office	50	29	58.2%	-	-	29	58.2%	-	84.1%	-
Corporate Services	1 150	19	1.7%	82	7.2%	102	8.9%	4	.7%	1 884.2%
Community and Public Safety	25 701	352	1.4%	29	.1%	381	1.5%	397	49.0%	(92.8%)
Community & Social Services	25 251	300	1.2%	5	-	305	1.2%	11	2.5%	(57.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	450	52	11.5%	24	5.3%	76	16.9%	386	211.3%	(93.8%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 497	6 903	276.4%	8 592	344.0%	15 495	620.4%	13 450	-	(36.1%)
Planning and Development	330	-	-	-	-	-	-	12	-	(100.0%)
Road Transport	2 167	6 903	318.5%	8 592	396.4%	15 495	714.9%	13 438	-	(36.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	28 914	2 654	9.2%	129	.4%	2 783	9.6%	579	231.8%	(77.7%)
Electricity	27 400	2 632	9.6%	-	-	2 632	9.6%	395	-	(100.0%)
Water	522	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	993	22	2.2%	129	13.0%	151	15.2%	185	73.9%	(30.2%)
Other	12 888	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	170 501	63 301	37.1%	45 252	26.5%	108 553	63.7%	40 574	57.2%	11.5%
Ratepayers and other	15 230	8 879	58.3%	4 014	26.4%	12 893	84.7%	11 829	65.5%	(66.1%)
Government - operating	111 119	45 057	40.5%	36 131	32.5%	81 188	73.1%	26 880	64.6%	34.4%
Government - capital	40 169	9 000	22.4%	4 603	11.5%	13 603	33.9%	1 400	45.4%	228.8%
Interest	3 983	365	9.2%	504	12.6%	869	21.8%	466	17.9%	8.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(118 911)	(40 784)	34.3%	(27 732)	23.3%	(68 516)	57.6%	(84 474)	107.7%	(67.2%)
Suppliers and employees	(116 911)	(40 784)	34.9%	(27 732)	23.7%	(68 516)	58.6%	(82 220)	109.7%	(66.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 000)	-	-	-	-	-	-	(2 254)	58.3%	(100.0%)
Net Cash from/(used) Operating Activities	51 590	22 517	43.6%	17 520	34.0%	40 037	77.6%	(43 900)	(35.9%)	(139.9%)
Cash Flow from Investing Activities										
Receipts	-	14 039	-	-	-	14 039	-	52 433	651.9%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	14 039	-	-	-	14 039	-	52 433	-	(100.0%)
Payments	(71 451)	(10 923)	15.3%	(14 984)	21.0%	(25 907)	36.3%	(11 175)	(44.6%)	34.1%
Capital assets	(71 451)	(10 923)	15.3%	(14 984)	21.0%	(25 907)	36.3%	(11 175)	(44.6%)	34.1%
Net Cash from/(used) Investing Activities	(71 451)	3 117	(4.4%)	(14 984)	21.0%	(11 867)	16.6%	41 258	51.8%	(136.3%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(19 861)	25 633	(129.1%)	2 536	(12.8%)	28 170	(141.8%)	(2 642)	9.8%	(196.0%)
Cash/cash equivalents at the year begin:	29 571	8 643	29.2%	34 276	115.9%	8 643	29.2%	44 860	80.9%	(23.6%)
Cash/cash equivalents at the year end:	9 710	34 276	353.0%	36 813	379.1%	36 813	379.1%	42 218	26.2%	(12.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	189	.5%	20	.1%	111	.3%	38 759	99.2%	39 078	60.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	34	(.4%)	77	(.9%)	144	(1.7%)	(8 586)	103.1%	(8 331)	(12.9%)	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	280	1.2%	451	2.0%	553	2.5%	21 207	94.3%	22 491	34.7%	-	-	-	-
Interest on Arrear Debtor Accounts	1	(.7%)	2	(1.2%)	2	(1.1%)	(206)	103.0%	(200)	(.3%)	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	587	5.0%	458	3.9%	403	3.4%	10 327	87.7%	11 776	18.2%	-	-	-	-
Total By Income Source	1 092	1.7%	1 008	1.6%	1 213	1.9%	61 501	94.9%	64 814	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	133	2.8%	148	3.1%	67	1.4%	4 421	92.7%	4 769	7.4%	-	-	-	-
Commercial	504	7.3%	228	3.3%	328	4.7%	5 886	84.7%	6 946	10.7%	-	-	-	-
Households	207	1.0%	483	2.3%	517	2.5%	19 693	94.2%	20 900	32.2%	-	-	-	-
Other	247	.8%	150	.5%	302	.9%	31 501	97.8%	32 200	49.7%	-	-	-	-
Total By Customer Group	1 092	1.7%	1 008	1.6%	1 213	1.9%	61 501	94.9%	64 814	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	94	30.9%	12	3.9%	-	-	199	65.2%	305	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	94	30.9%	12	3.9%	-	-	199	65.2%	305	100.0%

Contact Details

Municipal Manager	B Ntuli (acting)	035 572 1292
Financial Manager	S Ngiba	035 572 1292

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: THE BIG 5 FALSE BAY (KZN273)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	52 186	13 767	26.4%	21 292	40.8%	35 059	67.2%	8 754	51.4%	143.2%
Property rates	9 745	3 097	31.8%	3 759	38.6%	6 857	70.4%	1 751	90.9%	114.7%
Property rates - penalties and collection charges	-	-	-	0	-	0	-	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	342	-	(100.0%)
Service charges - refuse revenue	1 566	372	23.8%	348	22.2%	721	46.0%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	106	18	16.8%	15	14.2%	33	31.0%	21	44.0%	(26.9%)
Interest earned - external investments	-	30	-	59	-	90	-	-	14.5%	(100.0%)
Interest earned - outstanding debtors	739	191	25.9%	516	69.8%	707	95.7%	299	56.7%	72.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 000	101	2.5%	4 135	103.4%	4 236	105.9%	12	1.3%	34 386.1%
Licences and permits	-	2	-	-	-	2	-	2	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	33 874	9 894	29.2%	12 377	36.5%	22 271	65.7%	6 313	56.7%	96.1%
Other own revenue	156	61	38.9%	81	52.1%	142	91.0%	15	24.0%	455.2%
Gains on disposal of PPE	2 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	51 635	12 963	25.1%	12 985	25.1%	25 948	50.3%	6 521	33.9%	99.1%
Employee related costs	16 715	3 675	22.0%	4 045	24.2%	7 720	46.2%	3 190	37.8%	26.8%
Remuneration of councillors	1 760	415	23.6%	414	23.5%	829	47.1%	411	47.1%	.9%
Debt impairment	2 000	500	25.0%	2 632	131.6%	3 132	156.6%	-	-	(100.0%)
Depreciation and asset impairment	2 000	500	25.0%	500	25.0%	1 000	50.0%	-	-	(100.0%)
Finance charges	150	61	40.5%	18	12.1%	79	52.5%	12	14.9%	45.9%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	3 700	440	11.9%	570	15.4%	1 010	27.3%	-	3.2%	(100.0%)
Contracted services	14 991	2 370	15.8%	2 728	18.2%	5 098	34.0%	875	34.1%	212.0%
Transfers and grants	180	-	-	97	53.9%	97	53.9%	-	-	(100.0%)
Other expenditure	10 139	5 003	49.3%	1 980	19.5%	6 983	68.9%	2 033	60.3%	(2.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	551	804		8 307		9 111		2 233		
Transfers recognised - capital	-	814	-	6 776	-	7 590	-	971	38.9%	597.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	551	1 618		15 083		16 700		3 204		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	551	1 618		15 083		16 700		3 204		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	551	1 618		15 083		16 700		3 204		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	551	1 618		15 083		16 700		3 204		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	11 556	814	7.0%	6 824	59.1%	7 638	66.1%	1 533	43.8%	345.0%
National Government	11 156	814	7.3%	6 824	61.2%	7 638	68.5%	1 533	44.0%	345.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 156	814	7.3%	6 824	61.2%	7 638	68.5%	1 533	44.0%	345.0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	400	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	11 556	814	7.0%	6 824	59.1%	7 638	66.1%	1 533	43.8%	345.0%
Governance and Administration	200	-	-	-	-	-	-	-	-	-
Executive & Council	100	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	50	-	-	-	-	-	-	-	-	-
Corporate Services	50	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	-	-	-	-	-	-	-	-	-
Community & Social Services	100	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 256	814	7.2%	6 824	60.6%	7 638	67.9%	1 533	44.0%	345.0%
Planning and Development	11 256	-	-	-	-	-	-	-	-	-
Road Transport	-	814	-	6 824	-	7 638	-	1 533	44.0%	345.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	57 550	23 318	40.5%	17 681	30.7%	40 999	71.2%	11 929	63.8%	48.2%
Ratepayers and other	12 520	6 019	48.1%	2 862	22.9%	8 882	70.9%	3 074	60.7%	(6.9%)
Government - operating	33 874	12 427	36.7%	11 388	33.6%	23 815	70.3%	5 758	62.7%	97.8%
Government - capital	11 156	4 787	42.9%	3 393	30.4%	8 180	73.3%	3 089	69.9%	9.8%
Interest	-	85	-	38	-	123	-	8	8.5%	358.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(47 665)	(16 227)	34.0%	(10 996)	23.1%	(27 223)	57.1%	(7 590)	55.1%	44.9%
Suppliers and employees	(47 335)	(16 166)	34.2%	(10 930)	23.1%	(27 096)	57.2%	(7 558)	55.3%	44.6%
Finance charges	(150)	(61)	40.5%	(18)	12.0%	(79)	52.5%	(32)	31.0%	(44.2%)
Transfers and grants	(180)	-	-	(48)	26.7%	(48)	26.7%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	9 885	7 091	71.7%	6 685	67.6%	13 777	139.4%	4 339	102.2%	54.1%
Cash Flow from Investing Activities										
Receipts	2 300	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 300	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(11 556)	(814)	7.0%	(7 204)	62.3%	(8 018)	69.4%	(2 478)	53.3%	190.7%
Capital assets	(11 556)	(814)	7.0%	(7 204)	62.3%	(8 018)	69.4%	(2 478)	53.3%	190.7%
Net Cash from/(used) Investing Activities	(9 256)	(814)	8.8%	(7 204)	77.8%	(8 018)	86.6%	(2 478)	86.2%	190.7%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(500)	(137)	27.5%	(138)	27.6%	(275)	55.1%	(117)	-	18.3%
Repayment of borrowing	(500)	(137)	27.5%	(138)	27.6%	(275)	55.1%	(117)	-	18.3%
Net Cash from/(used) Financing Activities	(500)	(137)	27.5%	(138)	27.6%	(275)	55.1%	(117)	-	18.3%
Net Increase/(Decrease) in cash held	129	6 140	4 777.2%	(657)	(510.8%)	5 484	4 266.3%	1 745	154.2%	(137.6%)
Cash/cash equivalents at the year begin:	1 473	(1 913)	(129.8%)	4 228	287.0%	(1 913)	(129.8%)	763	.9%	454.1%
Cash/cash equivalents at the year end:	1 602	4 228	264.0%	3 571	223.0%	3 571	223.0%	2 508	108.8%	42.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	577	7.4%	417	5.3%	335	4.3%	6 461	82.9%	7 790	44.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	137	3.6%	126	3.3%	117	3.1%	3 419	90.0%	3 800	21.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	33.6%	2	33.6%	2	32.8%	-	-	5	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	92	1.5%	128	2.1%	129	2.1%	5 768	94.3%	6 117	34.5%	-	-	-	-
Total By Income Source	808	4.6%	672	3.8%	583	3.3%	15 648	88.4%	17 711	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	104	22.1%	0	.1%	36	7.7%	327	70.0%	468	2.6%	-	-	-	-
Commercial	112	4.4%	182	7.1%	124	4.9%	2 145	83.7%	2 564	14.5%	-	-	-	-
Households	250	2.5%	255	2.5%	217	2.1%	9 425	92.9%	10 146	57.3%	-	-	-	-
Other	343	7.6%	234	5.2%	205	4.5%	3 751	82.7%	4 533	25.6%	-	-	-	-
Total By Customer Group	808	4.6%	672	3.8%	583	3.3%	15 648	88.4%	17 711	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	233	14.9%	88	5.6%	581	37.3%	658	42.2%	1 561	73.0%
Auditor-General	-	-	430	74.3%	149	25.7%	-	-	579	27.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	233	10.9%	518	24.2%	730	34.1%	658	30.8%	2 139	100.0%

Contact Details

Municipal Manager	AM Dhlomo	035 562 0040
Financial Manager	N Shandu	035 562 0040

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HLABISA (KZN274)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	56 116	15 613	27.8%	19 388	34.5%	35 001	62.4%	21 808	61.2%	(11.1%)
Property rates	1 086	416	38.3%	119	10.9%	535	49.2%	101	71.9%	17.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	50	41.7%	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	43	105	245.0%	15	35.9%	120	280.9%	66	24.5%	(76.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	340	28	8.2%	78	22.8%	105	31.0%	40	20.6%	94.4%
Interest earned - external investments	360	97	26.9%	69	19.2%	166	46.1%	110	49.2%	(37.2%)
Interest earned - outstanding debtors	32	(11)	(34.8%)	12	39.1%	1	4.4%	16	169.3%	(22.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	200	1	.5%	16	7.8%	17	8.4%	22	1.7%	(28.1%)
Licences and permits	2 051	271	13.2%	481	23.5%	752	36.7%	26	2.8%	1 732.4%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	49 802	14 691	29.5%	18 482	37.1%	33 173	66.6%	21 270	70.7%	(13.1%)
Other own revenue	53	15	27.8%	117	219.4%	131	247.2%	108	8.7%	8.1%
Gains on disposal of PPE	2 150	-	-	-	-	-	-	-	-	-
Operating Expenditure	55 518	6 799	12.2%	13 103	23.6%	19 903	35.8%	16 384	54.5%	(20.0%)
Employee related costs	25 343	4 653	18.4%	6 041	23.8%	10 694	42.2%	4 832	39.1%	25.0%
Remuneration of councillors	5 307	971	18.3%	1 352	25.5%	2 323	43.8%	1 013	41.3%	33.4%
Debt impairment	310	-	-	-	-	-	-	-	(288.3%)	-
Depreciation and asset impairment	3 150	-	-	-	-	-	-	-	-	-
Finance charges	51	-	-	12	23.3%	12	23.3%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	1 150	11	1.0%	185	16.1%	197	17.1%	-	-	(100.0%)
Contracted services	1 402	-	-	120	8.6%	120	8.6%	-	-	(100.0%)
Transfers and grants	8 500	121	1.4%	2 673	31.4%	2 794	32.9%	7 605	109.9%	(64.8%)
Other expenditure	10 306	1 042	10.1%	2 720	26.4%	3 762	36.5%	2 934	52.8%	(7.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	598	8 814		6 285		15 099		5 424		
Transfers recognised - capital	13 902	-	-	2 873	20.7%	2 873	20.7%	1 872	15.4%	53.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	14 500	8 814		9 158		17 971		7 296		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	14 500	8 814		9 158		17 971		7 296		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14 500	8 814		9 158		17 971		7 296		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 500	8 814		9 158		17 971		7 296		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	14 540	1 038	7.1%	1 766	12.1%	2 804	19.3%	1 258	16.6%	40.4%
National Government	13 902	1 038	7.5%	1 399	10.1%	2 436	17.5%	1 258	18.5%	11.2%
Provincial Government	-	-	-	262	-	262	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 902	1 038	7.5%	1 661	11.9%	2 699	19.4%	1 258	18.5%	32.0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	638	-	-	105	16.5%	105	16.5%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	14 540	1 038	7.1%	1 766	12.1%	2 804	19.3%	1 258	16.6%	40.4%
Governance and Administration	250	-	-	105	42.1%	105	42.1%	-	6.7%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	6.9%	-
Budget & Treasury Office	250	-	-	105	42.1%	105	42.1%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 052	-	-	-	-	-	-	-	-	-
Community & Social Services	8 867	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 085	-	-	-	-	-	-	-	-	-
Public Safety	100	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 238	1 038	32.0%	1 661	51.3%	2 699	83.3%	1 258	-	32.0%
Planning and Development	3 238	1 038	32.0%	1 661	51.3%	2 699	83.3%	1 258	-	32.0%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	67 322	23 633	35.1%	23 647	35.1%	47 280	70.2%	29 523	86.4%	(19.9%)
Ratepayers and other	3 256	1 837	56.4%	991	30.4%	2 828	86.8%	3 797	104.8%	(73.9%)
Government - operating	49 802	18 350	36.8%	17 914	36.0%	36 264	72.8%	22 293	90.8%	(19.6%)
Government - capital	13 903	3 249	23.4%	4 309	31.0%	7 558	54.4%	3 418	67.8%	26.1%
Interest	361	197	54.7%	433	120.1%	630	174.8%	16	10.9%	2 631.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(53 019)	(15 045)	28.4%	(17 187)	32.4%	(32 232)	60.8%	(27 557)	90.3%	(37.6%)
Suppliers and employees	(44 468)	(12 654)	28.5%	(11 920)	26.8%	(24 574)	55.3%	(12 838)	58.2%	(7.1%)
Finance charges	(51)	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 500)	(2 391)	28.1%	(5 267)	62.0%	(7 659)	90.1%	(14 719)	220.8%	(64.2%)
Net Cash from/(used) Operating Activities	14 303	8 588	60.0%	6 460	45.2%	15 047	105.2%	1 966	73.3%	228.5%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(13 902)	(1 115)	8.0%	(1 758)	12.6%	(2 873)	20.7%	(3 683)	68.0%	(52.3%)
Capital assets	(13 902)	(1 115)	8.0%	(1 758)	12.6%	(2 873)	20.7%	(3 683)	68.0%	(52.3%)
Net Cash from/(used) Investing Activities	(13 902)	(1 115)	8.0%	(1 758)	12.6%	(2 873)	20.7%	(3 683)	68.0%	(52.3%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(169)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(169)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(169)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	232	7 473	3 219.9%	4 702	2 026.1%	12 175	5 246.0%	(1 716)	297.1%	(373.9%)
Cash/cash equivalents at the year begin:	-	1 749	-	9 222	-	1 749	-	2 627	(57.9%)	251.1%
Cash/cash equivalents at the year end:	232	9 222	3 973.8%	13 924	5 999.9%	13 924	5 999.9%	910	244.0%	1 429.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	61	12.0%	29	5.7%	(57)	(11.3%)	476	93.5%	508	31.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	200	-	-	-
Receivables from Exchange Transactions - Waste Management	18	2.5%	7	.9%	(7)	(.9%)	686	97.5%	704	43.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	35	8.5%	15	3.6%	(35)	(8.4%)	397	96.2%	413	25.4%	-	-	-	-
Total By Income Source	114	7.0%	51	3.1%	(99)	(6.1%)	1 559	95.9%	1 625	100.0%	200	12.3%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	61	12.0%	29	5.7%	(57)	(11.3%)	476	93.5%	508	31.3%	-	-	-	-
Commercial	18	2.5%	7	.9%	(7)	(.9%)	686	97.5%	704	43.3%	-	-	-	-
Households	35	8.5%	15	3.6%	(35)	(8.4%)	397	96.2%	413	25.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	200	-	-	-
Total By Customer Group	114	7.0%	51	3.1%	(99)	(6.1%)	1 559	95.9%	1 625	100.0%	200	12.3%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	238	100.0%	-	-	-	-	-	-	238	12.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 131	70.9%	-	-	-	-	463	29.1%	1 594	85.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	43	100.0%	-	-	-	-	-	-	43	2.3%
Total	1 412	75.3%	-	-	-	-	463	24.7%	1 875	100.0%

Contact Details

Municipal Manager	Mr D A Khumalo	035 838 8500
Financial Manager	Mr FXH Mhlongo	035 838 8500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	135 956	49 854	36.7%	32 650	24.0%	82 505	60.7%	41 462	70.9%	(21.3%)
Property rates	23 585	5 329	22.6%	5 548	23.5%	10 877	46.1%	4 860	44.1%	14.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 034	910	22.6%	764	18.9%	1 674	41.5%	854	40.4%	(10.6%)
Service charges - other	1 658	445	26.8%	353	21.3%	799	48.2%	265	41.3%	33.6%
Rental of facilities and equipment	817	86	10.5%	66	8.1%	153	18.7%	196	172.8%	(66.1%)
Interest earned - external investments	424	115	27.1%	249	58.7%	364	85.7%	177	121.8%	40.7%
Interest earned - outstanding debtors	4 311	1 534	35.6%	1 506	34.9%	3 040	70.5%	1 398	66.7%	7.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 745	79	4.5%	31	1.8%	110	6.3%	19	.2%	65.9%
Licences and permits	3 240	716	22.1%	540	16.7%	1 256	38.8%	702	63.2%	(23.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	90 448	40 302	44.6%	23 310	25.8%	63 611	70.3%	29 900	82.9%	(22.0%)
Other own revenue	1 269	339	26.7%	283	22.3%	622	49.0%	3 260	3 336.6%	(91.3%)
Gains on disposal of PPE	4 425	-	-	-	-	-	-	(169)	(11.0%)	(100.0%)
Operating Expenditure	107 729	24 111	22.4%	44 863	41.6%	68 974	64.0%	25 155	40.6%	78.3%
Employee related costs	43 017	10 016	23.3%	12 547	29.2%	22 563	52.5%	10 154	35.4%	23.6%
Remuneration of councillors	10 502	2 307	22.0%	2 320	22.1%	4 627	44.1%	2 150	39.4%	7.9%
Debt impairment	5 159	337	6.5%	220	4.3%	557	10.8%	-	-	(100.0%)
Depreciation and asset impairment	7 791	1 150	14.8%	22 957	294.7%	24 107	309.4%	-	-	(100.0%)
Finance charges	541	(68)	(12.6%)	81	15.0%	13	2.4%	-	33.5%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	10 348	760	7.3%	571	5.5%	1 331	12.9%	1 374	462.5%	(58.4%)
Contracted services	11 632	3 710	31.9%	1 154	9.9%	4 864	41.8%	2 743	39.9%	(57.9%)
Transfers and grants	-	-	-	-	-	-	-	842	-	(100.0%)
Other expenditure	18 740	5 898	31.5%	5 013	26.8%	10 911	58.2%	7 891	43.1%	(36.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	28 226	25 743		(12 213)		13 530		16 307		
Transfers recognised - capital	30 148	-	-	12 348	41.0%	12 348	41.0%	588	11.4%	2 000.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 374	25 743		135		25 878		16 895		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	58 374	25 743		135		25 878		16 895		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 374	25 743		135		25 878		16 895		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	58 374	25 743		135		25 878		16 895		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	45 807	4 030	8.8%	8 318	18.2%	12 348	27.0%	11 340	65.4%	(26.7%)
National Government	28 048	3 950	14.1%	8 119	28.9%	12 068	43.0%	10 987	63.5%	(26.1%)
Provincial Government	2 100	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 148	3 950	13.1%	8 119	26.9%	12 068	40.0%	10 987	64.2%	(26.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 659	80	.5%	199	1.3%	280	1.8%	353	-	(43.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	45 807	4 030	8.8%	8 318	18.2%	12 348	27.0%	11 340	65.4%	(26.7%)
Governance and Administration	1 077	28	2.6%	199	18.5%	228	21.1%	189	-	5.6%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 077	28	2.6%	199	18.5%	228	21.1%	189	-	5.6%
Community and Public Safety	2 580	-	-	-	-	-	-	-	-	-
Community & Social Services	2 000	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	580	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	41 700	3 852	9.2%	8 119	19.5%	11 971	28.7%	11 152	69.9%	(27.2%)
Planning and Development	-	-	-	-	-	-	-	3 361	40.2%	(100.0%)
Road Transport	41 700	3 852	9.2%	8 119	19.5%	11 971	28.7%	7 791	96.5%	4.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	450	150	33.2%	-	-	150	33.2%	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	450	150	33.2%	-	-	150	33.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	157 368	55 720	35.4%	37 798	24.0%	93 518	59.4%	39 325	65.5%	(3.9%)
Ratepayers and other	36 348	5 486	15.1%	7 958	21.9%	13 443	37.0%	10 724	64.0%	(25.8%)
Government - operating	90 448	36 750	40.6%	29 668	32.8%	66 418	73.4%	16 138	63.6%	83.8%
Government - capital	30 148	13 294	44.1%	-	-	13 294	44.1%	12 322	79.1%	(100.0%)
Interest	424	190	44.8%	172	40.7%	362	85.5%	141	7.5%	22.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(99 716)	(22 102)	22.2%	(24 907)	25.0%	(47 009)	47.1%	(27 872)	47.5%	(10.6%)
Suppliers and employees	(94 538)	(22 102)	23.4%	(24 902)	26.3%	(47 004)	49.7%	(27 321)	45.9%	(8.9%)
Finance charges	(541)	-	-	(5)	1.0%	(5)	1.0%	-	-	(100.0%)
Transfers and grants	(4 637)	-	-	-	-	-	-	(550)	-	(100.0%)
Net Cash from/(used) Operating Activities	57 651	33 618	58.3%	12 891	22.4%	46 508	80.7%	11 453	128.7%	12.5%
Cash Flow from Investing Activities										
Receipts	4 425	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	4 425	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(45 807)	(7 155)	15.6%	(9 726)	21.2%	(16 881)	36.9%	(15 812)	78.3%	(38.5%)
Capital assets	(45 807)	(7 155)	15.6%	(9 726)	21.2%	(16 881)	36.9%	(15 812)	78.3%	(38.5%)
Net Cash from/(used) Investing Activities	(41 382)	(7 155)	17.3%	(9 726)	23.5%	(16 881)	40.8%	(15 812)	117.5%	(38.5%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 700)	(446)	26.2%	-	-	(446)	26.2%	-	-	-
Repayment of borrowing	(1 700)	(446)	26.2%	-	-	(446)	26.2%	-	-	-
Net Cash from/(used) Financing Activities	(1 700)	(446)	26.2%	-	-	(446)	26.2%	-	-	-
Net Increase/(Decrease) in cash held	14 569	26 017	178.6%	3 165	21.7%	29 181	200.3%	(4 359)	132.5%	(172.6%)
Cash/cash equivalents at the year begin:	77 593	424	.5%	26 441	34.1%	424	.5%	30 006	1 488.5%	(11.9%)
Cash/cash equivalents at the year end:	92 162	26 441	28.7%	29 606	32.1%	29 606	32.1%	25 647	242.0%	15.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 888	4.6%	3 030	7.4%	820	2.0%	35 039	85.9%	40 776	74.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	501	4.6%	804	7.4%	218	2.0%	9 300	85.9%	10 822	19.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	145	4.6%	233	7.4%	63	2.0%	2 690	85.9%	3 131	5.7%	-	-	-	-
Total By Income Source	2 534	4.6%	4 066	7.4%	1 100	2.0%	47 029	85.9%	54 729	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	63	4.6%	102	7.4%	27	2.0%	1 174	85.9%	1 367	2.5%	-	-	-	-
Commercial	388	4.6%	622	7.4%	168	2.0%	7 192	85.9%	8 370	15.3%	-	-	-	-
Households	1 854	4.6%	2 975	7.4%	805	2.0%	34 410	85.9%	40 045	73.2%	-	-	-	-
Other	229	4.6%	368	7.4%	99	2.0%	4 252	85.9%	4 948	9.0%	-	-	-	-
Total By Customer Group	2 534	4.6%	4 066	7.4%	1 100	2.0%	47 029	85.9%	54 729	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	864	30.3%	583	20.4%	136	4.8%	1 273	44.6%	2 856	98.1%
Auditor-General	56	100.0%	-	-	-	-	-	-	56	1.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	920	31.6%	583	20.0%	136	4.7%	1 273	43.7%	2 912	100.0%

Contact Details

Municipal Manager	Mr S R Ntuli	035 550 0069/50
Financial Manager	Mr BM Thusi	035 550 6428

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	320 951	98 844	30.8%	81 582	25.4%	180 426	56.2%	96 752	64.2%	(15.7%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	4 852	585	12.1%	530	10.9%	1 115	23.0%	1 880	72.4%	(71.8%)
Service charges - water revenue	38 117	6 293	16.5%	3 206	8.4%	9 500	24.9%	8 680	59.6%	(63.1%)
Service charges - sanitation revenue	1 834	289	15.8%	170	9.3%	459	25.0%	319	40.6%	(46.7%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	189	-	-	6	3.1%	6	3.1%	24	24.4%	(75.1%)
Interest earned - external investments	18 245	71	.4%	42	.2%	113	.6%	936	17.1%	(95.5%)
Interest earned - outstanding debtors	1 629	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	238 736	90 917	38.1%	77 531	32.5%	168 448	70.6%	84 150	75.2%	(7.9%)
Other own revenue	17 349	688	4.0%	97	.6%	786	4.5%	764	19.4%	(87.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	320 951	76 418	23.8%	70 829	22.1%	147 247	45.9%	75 476	59.2%	(6.2%)
Employee related costs	113 787	31 696	27.9%	28 689	25.2%	60 385	53.1%	26 633	48.4%	7.7%
Remuneration of councillors	10 447	1 794	17.2%	1 664	15.9%	3 458	33.1%	1 436	30.7%	15.9%
Debt impairment	36 366	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23 118	-	-	-	-	-	-	-	-	-
Finance charges	150	-	-	167	111.5%	167	111.5%	1	-	20 857.1%
Bulk purchases	56 600	10 891	19.2%	13 381	23.6%	24 273	42.9%	9 281	72.2%	44.2%
Other Materials	12 863	4 249	33.0%	11 988	93.2%	16 237	126.2%	11 161	84.4%	7.4%
Contracted services	31 783	8 176	25.7%	7 011	22.1%	15 187	47.8%	2 509	23.5%	179.5%
Transfers and grants	3 625	4 747	131.0%	-	-	4 747	131.0%	6 352	303.2%	(100.0%)
Other expenditure	32 211	14 866	46.2%	7 928	24.6%	22 794	70.8%	18 105	182.4%	(56.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	22 426		10 753		33 179		21 276		
Transfers recognised - capital	199 285	50 523	25.4%	21 524	10.8%	72 046	36.2%	91 995	38.6%	(76.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	7 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	206 285	72 948		32 277		105 225		113 271		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	206 285	72 948		32 277		105 225		113 271		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	206 285	72 948		32 277		105 225		113 271		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	206 285	72 948		32 277		105 225		113 271		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	206 285	40 234	19.5%	31 660	15.3%	71 894	34.9%	48 038	49.2%	(34.1%)
National Government	199 285	38 064	19.1%	27 808	14.0%	65 872	33.1%	46 506	49.7%	(40.2%)
Provincial Government	-	-	-	-	-	-	-	-	17.2%	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	199 285	38 064	19.1%	27 808	14.0%	65 872	33.1%	46 506	48.5%	(40.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 000	2 171	31.0%	3 852	55.0%	6 022	86.0%	1 531	-	151.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	206 285	40 234	19.5%	31 660	15.3%	71 894	34.9%	48 038	49.2%	(34.1%)
Governance and Administration	7 000	265	3.8%	3 852	55.0%	4 117	58.8%	611	20.4%	530.5%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	7 000	265	3.8%	3 852	55.0%	4 117	58.8%	611	20.4%	530.5%
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	4 219	-	-	-	4 219	-	2 573	27.6%	(100.0%)
Community & Social Services	-	4 219	-	-	-	4 219	-	2 573	35.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 566	-	-	-	-	-	-	-	-	-
Planning and Development	3 566	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	195 719	35 750	18.3%	27 808	14.2%	63 559	32.5%	44 853	51.3%	(38.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	159 719	21 140	13.2%	19 926	12.5%	41 066	25.7%	25 102	44.0%	(20.6%)
Waste Water Management	36 000	14 610	40.6%	7 883	21.9%	22 493	62.5%	19 751	75.1%	(60.1%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	484 238	175 724	36.3%	122 262	25.2%	297 986	61.5%	338 452	155.5%	(63.9%)
Ratepayers and other	27 972	9 436	33.7%	49 069	175.4%	58 505	209.2%	254 115	824.1%	(80.7%)
Government - operating	238 736	91 991	38.5%	72 855	30.5%	164 846	69.0%	64 452	68.4%	13.0%
Government - capital	199 285	74 297	37.3%	338	.2%	74 635	37.5%	19 193	46.1%	(98.2%)
Interest	18 245	-	-	-	-	-	-	693	15.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(261 617)	(121 457)	46.4%	(113 055)	43.2%	(234 512)	89.6%	(417 996)	298.5%	(73.0%)
Suppliers and employees	(261 467)	(121 457)	46.5%	(113 055)	43.2%	(234 512)	89.7%	(417 996)	298.5%	(73.0%)
Finance charges	(150)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	222 621	54 267	24.4%	9 207	4.1%	63 475	28.5%	(79 543)	24.3%	(111.6%)
Cash Flow from Investing Activities										
Receipts	100 066	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	66	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	100 000	-	-	-	-	-	-	-	-	-
Payments	(206 285)	(40 234)	19.5%	(12 563)	6.1%	(52 798)	25.6%	(72 106)	64.8%	(82.6%)
Capital assets	(206 285)	(40 234)	19.5%	(12 563)	6.1%	(52 798)	25.6%	(72 106)	64.8%	(82.6%)
Net Cash from/(used) Investing Activities	(106 219)	(40 234)	37.9%	(12 563)	11.8%	(52 798)	49.7%	(72 106)	730.0%	(82.6%)
Cash Flow from Financing Activities										
Receipts	40	42	106.1%	25	61.7%	67	167.8%	83	662.4%	(70.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	40	42	106.1%	25	61.7%	67	167.8%	83	662.4%	(70.2%)
Payments	-	-	-	(786)	-	(786)	-	-	-	(100.0%)
Repayment of borrowing	-	-	-	(786)	-	(786)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	40	42	106.1%	(762)	(1 904.4%)	(719)	(1 798.4%)	83	(1 277.6%)	(1 019.0%)
Net Increase/(Decrease) in cash held	116 442	14 076	12.1%	(4 118)	(3.5%)	9 958	8.6%	(151 567)	(34.0%)	(97.3%)
Cash/cash equivalents at the year begin:	114 823	11 379	9.9%	25 454	22.2%	11 379	9.9%	(10 189)	(23.0%)	(349.8%)
Cash/cash equivalents at the year end:	231 265	25 454	11.0%	21 336	9.2%	21 336	9.2%	(161 755)	(27.9%)	(113.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 893	1.0%	1 086	.6%	2 095	1.1%	185 344	97.3%	190 418	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 893	1.0%	1 086	.6%	2 095	1.1%	185 344	97.3%	190 418	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	42	1.3%	11	.3%	10	.3%	3 236	98.1%	3 298	1.7%	-	-	-	-
Commercial	793	3.3%	298	1.2%	404	1.7%	22 370	93.7%	23 865	12.5%	-	-	-	-
Households	1 058	.6%	777	.5%	1 681	1.0%	159 738	97.8%	163 255	85.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 893	1.0%	1 086	.6%	2 095	1.1%	185 344	97.3%	190 418	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 473	100.0%	-	-	-	-	-	-	1 473	2.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 264	100.0%	-	-	-	-	-	-	1 264	2.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	20 391	41.0%	7 964	16.0%	14 139	28.4%	7 291	14.6%	49 785	94.8%
Total	23 128	44.0%	7 964	15.2%	14 139	26.9%	7 291	13.9%	52 523	100.0%

Contact Details

Municipal Manager	Mr SN Dubazana	035 573 8613
Financial Manager	MS Dlamini	035 573 8695

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	104 329	28 700	27.5%	27 935	26.8%	56 635	54.3%	13 757	66.3%	103.1%
Property rates	5 064	1 620	32.0%	1 627	32.1%	3 247	64.1%	1 524	63.5%	6.7%
Property rates - penalties and collection charges	127	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	296	137	46.2%	70	23.5%	206	69.7%	66	46.5%	4.9%
Rental of facilities and equipment	111	31	27.7%	53	47.9%	84	75.6%	37	64.4%	43.0%
Interest earned - external investments	250	65	26.2%	162	64.6%	227	90.8%	87	79.8%	86.0%
Interest earned - outstanding debtors	-	140	-	226	-	367	-	161	-	40.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 000	515	12.9%	205	5.1%	720	18.0%	21	7.4%	866.5%
Licences and permits	-	314	-	63	-	377	-	54	-	15.3%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	73 150	24 976	34.1%	23 337	31.9%	48 313	66.0%	10 456	64.1%	123.2%
Other own revenue	21 331	902	4.2%	2 192	10.3%	3 094	14.5%	1 350	682.9%	62.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	74 538	15 633	21.0%	19 457	26.1%	35 089	47.1%	17 029	58.2%	14.3%
Employee related costs	25 244	5 495	21.8%	6 343	25.1%	11 839	46.9%	6 215	55.2%	2.1%
Remuneration of councillors	7 435	1 767	23.8%	1 767	23.8%	3 534	47.5%	1 679	40.3%	5.2%
Debt impairment	250	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 000	-	-	-	-	-	-	-	-	-
Finance charges	168	-	-	-	-	-	-	31	10.6%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	52	-	631	-	683	-	58	-	982.3%
Contracted services	2 000	91	4.5%	295	14.7%	386	19.3%	257	101.9%	14.6%
Transfers and grants	450	-	-	91	20.1%	91	20.1%	154	62.7%	(41.3%)
Other expenditure	36 991	8 228	22.2%	10 330	27.9%	18 557	50.2%	8 634	67.7%	19.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	29 791	13 068		8 478		21 546		(3 273)		
Transfers recognised - capital	32 452	20 896	64.4%	9 556	29.4%	30 452	93.8%	11 616	91.7%	(17.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62 243	33 964		18 034		51 998		8 343		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	62 243	33 964		18 034		51 998		8 343		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 243	33 964		18 034		51 998		8 343		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62 243	33 964		18 034		51 998		8 343		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	60 652	10 388	17.1%	10 305	17.0%	20 692	34.1%	9 499	75.4%	8.5%
National Government	36 452	10 242	28.1%	10 198	28.0%	20 439	56.1%	9 231	87.1%	10.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 452	10 242	28.1%	10 198	28.0%	20 439	56.1%	9 231	87.1%	10.5%
Borrowing	17 000	-	-	-	-	-	-	-	-	-
Internally generated funds	7 200	107	1.5%	-	-	107	1.5%	-	-	-
Public contributions and donations	-	39	-	107	-	146	-	268	-	(60.0%)
Capital Expenditure Standard Classification	60 652	10 388	17.1%	10 305	17.0%	20 692	34.1%	9 499	75.4%	8.5%
Governance and Administration	60 652	10 388	17.1%	10 305	17.0%	20 692	34.1%	9 499	406.3%	8.5%
Executive & Council	-	-	-	-	-	-	-	9 499	-	(100.0%)
Budget & Treasury Office	60 652	10 388	17.1%	10 305	17.0%	20 692	34.1%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	119 779	48 280	40.3%	38 914	32.5%	87 193	72.8%	24 803	72.1%	56.9%
Ratepayers and other	13 928	2 408	17.3%	4 021	28.9%	6 428	46.2%	2 731	83.0%	47.2%
Government - operating	73 150	24 976	34.1%	28 337	38.7%	53 313	72.9%	10 456	66.2%	171.0%
Government - capital	32 452	20 896	64.4%	6 556	20.2%	27 452	84.6%	11 616	86.9%	(43.6%)
Interest	250	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(74 538)	(37 502)	50.3%	(33 393)	44.8%	(70 896)	95.1%	(20 037)	90.3%	66.7%
Suppliers and employees	(73 920)	(37 502)	50.7%	(33 393)	45.2%	(70 896)	95.9%	(20 037)	91.3%	66.7%
Finance charges	(168)	-	-	-	-	-	-	-	-	-
Transfers and grants	(450)	-	-	-	-	-	-	-	3.6%	-
Net Cash from/(used) Operating Activities	45 241	10 777	23.8%	5 520	12.2%	16 297	36.0%	4 766	26.8%	15.8%
Cash Flow from Investing Activities										
Receipts	-	-	-	14 190	-	14 190	-	10 983	-	29.2%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	10 983	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	14 190	-	14 190	-	-	-	(100.0%)
Payments	(60 652)	(10 583)	17.4%	(13 406)	22.1%	(23 989)	39.6%	(9 581)	73.3%	39.9%
Capital assets	(60 652)	(10 583)	17.4%	(13 406)	22.1%	(23 989)	39.6%	(9 581)	73.3%	39.9%
Net Cash from/(used) Investing Activities	(60 652)	(10 583)	17.4%	785	(1.3%)	(9 798)	16.2%	1 401	(2.1%)	(44.0%)
Cash Flow from Financing Activities										
Receipts	17 000	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	17 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	17 000	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 589	194	12.2%	6 305	396.9%	6 499	409.1%	6 167	(4 135.0%)	2.2%
Cash/cash equivalents at the year begin:	538	134	24.9%	328	61.0%	134	24.9%	1 935	44.3%	(83.0%)
Cash/cash equivalents at the year end:	2 127	328	15.4%	6 633	311.9%	6 633	311.9%	8 102	472.9%	(18.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	573	6.3%	497	5.4%	304	3.3%	7 762	84.9%	9 137	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	573	6.3%	497	5.4%	304	3.3%	7 762	84.9%	9 137	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	180	3.2%	178	3.2%	176	3.1%	5 114	90.5%	5 649	61.8%	-	-	-	-
Commercial	222	18.4%	185	15.4%	43	3.6%	754	62.6%	1 204	13.2%	-	-	-	-
Households	124	6.8%	99	5.4%	66	3.6%	1 528	84.1%	1 816	19.9%	-	-	-	-
Other	47	10.1%	35	7.5%	19	4.1%	367	78.2%	469	5.1%	-	-	-	-
Total By Customer Group	573	6.3%	497	5.4%	304	3.3%	7 762	84.9%	9 137	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	519	100.0%	-	-	-	-	-	-	519	54.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	439	100.0%	-	-	-	-	-	-	439	45.8%
Total	958	100.0%	-	-	-	-	-	-	958	100.0%

Contact Details

Municipal Manager	Mr KE Gamede	035 580 1421
Financial Manager	Mr MJ Nkosi	035 580 1421

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	2 370 559	629 688	26.6%	565 260	23.8%	1 194 948	50.4%	554 488	57.6%	1.9%
Property rates	314 000	84 038	26.8%	85 379	27.2%	169 417	54.0%	68 076	50.6%	25.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 385 000	380 168	27.4%	316 635	22.9%	696 803	50.3%	335 963	63.0%	(5.8%)
Service charges - water revenue	204 600	53 710	26.3%	48 601	23.8%	102 312	50.0%	44 735	53.6%	8.6%
Service charges - sanitation revenue	78 000	19 707	25.3%	19 142	24.5%	38 848	49.8%	18 531	49.3%	3.3%
Service charges - refuse revenue	62 000	15 929	25.7%	14 816	23.9%	30 745	49.6%	14 662	51.2%	1.1%
Service charges - other	-	2 117	-	2 837	-	4 953	-	2 708	55.3%	4.7%
Rental of facilities and equipment	8 234	3 701	44.9%	3 474	42.2%	7 175	87.1%	3 001	62.1%	15.8%
Interest earned - external investments	10 605	2 087	19.7%	6 152	58.0%	8 239	77.7%	3 027	109.1%	103.2%
Interest earned - outstanding debtors	1 542	370	24.0%	394	25.5%	764	49.6%	381	44.0%	3.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	8 877	2 841	32.0%	2 539	28.6%	5 380	60.6%	2 105	45.0%	20.6%
Licences and permits	1 728	442	25.6%	377	21.8%	819	47.4%	386	30.0%	(2.5%)
Agency services	6 350	1 623	25.6%	1 799	28.3%	3 422	53.9%	1 700	54.2%	5.8%
Transfers recognised - operational	260 509	58 941	22.6%	57 454	22.1%	116 395	44.7%	56 712	47.7%	1.3%
Other own revenue	29 114	4 015	13.8%	5 661	19.4%	9 675	33.2%	2 502	23.3%	126.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	0	-	(100.0%)
Operating Expenditure	2 363 247	656 910	27.8%	576 815	24.4%	1 233 725	52.2%	479 407	52.6%	20.3%
Employee related costs	583 141	136 429	23.4%	139 069	23.8%	275 498	47.2%	122 728	47.1%	13.3%
Remuneration of councillors	23 176	5 411	23.3%	5 305	22.9%	10 716	46.2%	4 299	33.3%	23.4%
Debt impairment	3 050	762	25.0%	762	25.0%	1 525	50.0%	1 038	119.1%	(26.5%)
Depreciation and asset impairment	182 390	71 279	39.1%	71 279	39.1%	142 558	78.2%	33 742	56.4%	111.2%
Finance charges	77 614	19 403	25.0%	19 404	25.0%	38 807	50.0%	18 885	50.0%	2.7%
Bulk purchases	1 096 502	321 131	29.3%	239 857	21.9%	560 987	51.2%	212 157	56.5%	13.1%
Other Materials	34 702	7 513	21.7%	11 866	34.2%	19 379	55.8%	5 258	46.1%	125.7%
Contracted services	159 669	41 539	26.0%	51 147	32.0%	92 685	58.0%	37 662	50.0%	35.8%
Transfers and grants	13 749	1 908	13.9%	837	6.1%	2 746	20.0%	1 647	34.6%	(49.2%)
Other expenditure	189 254	51 535	27.2%	37 290	19.7%	88 825	46.9%	41 991	50.1%	(11.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 311	(27 222)		(11 555)		(38 777)		75 082		
Transfers recognised - capital	119 456	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	126 767	(27 222)		(11 555)		(38 777)		75 082		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	126 767	(27 222)		(11 555)		(38 777)		75 082		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	126 767	(27 222)		(11 555)		(38 777)		75 082		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	126 767	(27 222)		(11 555)		(38 777)		75 082		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	419 862	56 214	13.4%	116 836	27.8%	173 050	41.2%	29 853	15.8%	291.4%
National Government	119 456	21 974	18.4%	47 651	39.9%	69 625	58.3%	8 531	28.4%	458.6%
Provincial Government	37 765	3 085	8.2%	3 770	10.0%	6 855	18.2%	755	12.9%	399.7%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	157 221	25 059	15.9%	51 422	32.7%	76 481	48.6%	9 285	26.7%	453.8%
Borrowing	144 738	18 987	13.1%	43 972	30.4%	62 958	43.5%	9 570	8.7%	359.5%
Internally generated funds	106 721	9 947	9.3%	18 479	17.3%	28 426	26.6%	9 829	15.5%	88.0%
Public contributions and donations	11 182	2 221	19.9%	2 963	26.5%	5 184	46.4%	1 168	12.9%	153.6%
Capital Expenditure Standard Classification	419 862	56 214	13.4%	116 836	27.8%	173 050	41.2%	29 853	15.8%	291.4%
Governance and Administration	53 162	7 016	13.2%	16 892	31.8%	23 907	45.0%	5 630	18.1%	200.0%
Executive & Council	211	0	.1%	-	-	0	.1%	227	60.6%	(100.0%)
Budget & Treasury Office	5 464	-	-	849	15.5%	849	15.5%	-	.6%	(100.0%)
Corporate Services	47 487	7 015	14.8%	16 043	33.8%	23 058	48.6%	5 402	19.9%	197.0%
Community and Public Safety	117 319	6 903	5.9%	17 499	14.9%	24 402	20.8%	4 741	11.9%	269.1%
Community & Social Services	26 938	2 121	7.9%	5 602	20.8%	7 723	28.7%	2 119	21.8%	164.3%
Sport And Recreation	32 162	1 455	4.5%	1 722	5.4%	3 177	9.9%	1 028	4.7%	67.4%
Public Safety	27 663	567	2.1%	7 091	25.6%	7 658	27.7%	629	6.9%	1 026.7%
Housing	22 442	2 745	12.2%	2 650	11.8%	5 395	24.0%	755	-	251.2%
Health	8 115	15	.2%	434	5.3%	449	5.5%	210	4.6%	107.0%
Economic and Environmental Services	20 775	693	3.3%	11 823	56.9%	12 516	60.2%	3 559	10.3%	232.2%
Planning and Development	168	-	-	46	27.2%	46	27.2%	19	21.5%	135.1%
Road Transport	20 607	693	3.4%	11 777	57.2%	12 471	60.5%	3 540	10.3%	232.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	228 605	41 602	18.2%	70 622	30.9%	112 224	49.1%	15 923	17.5%	343.5%
Electricity	56 031	17 145	30.6%	7 973	14.2%	25 118	44.8%	2 563	7.7%	211.1%
Water	88 125	12 125	13.8%	37 500	42.6%	49 625	56.3%	8 922	37.9%	320.3%
Waste Water Management	79 452	12 331	15.5%	24 817	31.2%	37 149	46.8%	4 400	13.5%	464.1%
Waste Management	4 998	-	-	333	6.7%	333	6.7%	38	.3%	766.8%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	2 428 908	693 443	28.5%	655 626	27.0%	1 349 069	55.5%	583 786	60.6%	12.3%
Ratepayers and other	2 036 796	541 437	26.6%	533 664	26.2%	1 075 101	52.8%	476 031	58.7%	12.1%
Government - operating	260 509	99 799	38.3%	69 805	26.8%	169 604	65.1%	66 284	73.1%	5.3%
Government - capital	119 456	49 089	41.1%	45 676	38.2%	94 765	79.3%	38 068	64.8%	20.0%
Interest	12 147	3 118	25.7%	6 481	53.4%	9 599	79.0%	3 403	98.1%	90.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 104 447)	(529 617)	25.2%	(568 727)	27.0%	(1 098 344)	52.2%	(472 514)	55.3%	20.4%
Suppliers and employees	(2 023 834)	(527 262)	26.1%	(531 676)	26.3%	(1 058 938)	52.3%	(437 124)	54.6%	21.6%
Finance charges	(77 614)	(1 841)	2.4%	(35 452)	45.7%	(37 293)	48.0%	(35 076)	70.3%	1.1%
Transfers and grants	(2 999)	(514)	17.1%	(1 599)	53.3%	(2 113)	70.5%	(314)	40.4%	409.2%
Net Cash from/(used) Operating Activities	324 461	163 826	50.5%	86 899	26.8%	250 725	77.3%	111 272	102.9%	(21.9%)
Cash Flow from Investing Activities										
Receipts	10 226	1 386	13.6%	38 088	372.5%	39 474	386.0%	54	7.4%	70 433.3%
Proceeds on disposal of PPE	10 000	1 386	13.9%	38 088	380.9%	39 474	394.7%	54	7.4%	70 433.3%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	226	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(251 917)	(57 274)	22.7%	(117 265)	46.5%	(174 539)	69.3%	(29 898)	19.8%	292.2%
Capital assets	(251 917)	(57 274)	22.7%	(117 265)	46.5%	(174 539)	69.3%	(29 898)	19.8%	292.2%
Net Cash from/(used) Investing Activities	(241 691)	(55 888)	23.1%	(79 177)	32.8%	(135 065)	55.9%	(29 844)	20.3%	165.3%
Cash Flow from Financing Activities										
Receipts	88 048	1 387	1.6%	1 605	1.8%	2 992	3.4%	1 027	2.8%	56.3%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	85 500	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 548	1 387	54.4%	1 605	63.0%	2 992	117.4%	1 027	-	56.3%
Payments	(122 938)	(8 190)	6.7%	(52 787)	42.9%	(60 977)	49.6%	(43 256)	61.7%	22.0%
Repayment of borrowing	(122 938)	(8 190)	6.7%	(52 787)	42.9%	(60 977)	49.6%	(43 256)	61.7%	22.0%
Net Cash from/(used) Financing Activities	(34 890)	(6 803)	19.5%	(51 182)	146.7%	(57 985)	166.2%	(42 229)	710.1%	21.2%
Net Increase/(Decrease) in cash held	47 880	101 135	211.2%	(43 460)	(90.8%)	57 675	120.5%	39 199	(2 637.8%)	(210.9%)
Cash/cash equivalents at the year begin:	376 170	399 897	106.3%	501 032	133.2%	399 897	106.3%	368 944	89.3%	35.8%
Cash/cash equivalents at the year end:	424 050	501 032	118.2%	457 572	107.9%	457 572	107.9%	408 143	132.0%	12.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	32 763	50.7%	1 973	3.1%	1 681	2.6%	28 217	43.7%	64 634	21.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	133 372	93.9%	1 016	.7%	496	.3%	7 119	5.0%	142 004	46.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 392	66.4%	1 357	3.7%	3 620	9.9%	7 362	20.0%	36 731	12.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 077	54.2%	333	3.0%	272	2.4%	4 531	40.4%	11 214	3.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 355	65.5%	254	3.8%	216	3.2%	1 825	27.4%	6 649	2.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 090	7.6%	268	1.9%	263	1.8%	12 783	88.7%	14 404	4.7%	-	-	-	-
Interest on Arrear Debtor Accounts	209	10.7%	121	6.2%	71	3.6%	1 553	79.5%	1 955	.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 996)	(10.8%)	521	1.9%	118	.4%	30 179	108.5%	27 821	9.1%	-	-	-	-
Total By Income Source	199 263	65.2%	5 844	1.9%	6 736	2.2%	93 570	30.6%	305 413	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 671	60.1%	85	.7%	196	1.5%	4 813	37.7%	12 765	4.2%	-	-	-	-
Commercial	148 098	76.8%	2 571	1.3%	3 848	2.0%	38 216	19.8%	192 734	63.1%	-	-	-	-
Households	44 358	49.8%	2 404	2.7%	2 112	2.4%	40 155	45.1%	89 030	29.2%	-	-	-	-
Other	(866)	(8.0%)	783	7.2%	580	5.3%	10 386	95.4%	10 884	3.6%	-	-	-	-
Total By Customer Group	199 263	65.2%	5 844	1.9%	6 736	2.2%	93 570	30.6%	305 413	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	77 249	100.0%	-	-	-	-	-	-	77 249	42.2%
Bulk Water	22 693	100.0%	-	-	-	-	-	-	22 693	12.4%
PAYE deductions	5 947	100.0%	-	-	-	-	-	-	5 947	3.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	6 623	100.0%	-	-	-	-	-	-	6 623	3.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	69 453	100.0%	-	-	-	-	-	-	69 453	37.9%
Auditor-General	247	100.0%	-	-	-	-	-	-	247	.1%
Other	963	100.0%	-	-	-	-	-	-	963	.5%
Total	183 176	100.0%	-	-	-	-	-	-	183 176	100.0%

Contact Details

Municipal Manager	Dr Nhlanhla J Sibeko	035 907 5100
Financial Manager	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NTAMBANANA (KZN283)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	45 934	13 926	30.3%	2 521	5.5%	16 447	35.8%	20 417	70.5%	(87.7%)
Property rates	1 353	344	25.5%	344	25.5%	689	50.9%	338	73.1%	1.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	7	-	24	-	31	-	5	-	394.0%
Interest earned - external investments	1 074	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	27	-	-	21	78.1%	21	78.1%	16	-	33.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	43 378	13 510	31.1%	1 690	3.9%	15 200	35.0%	19 968	70.8%	(91.5%)
Other own revenue	102	65	64.1%	441	432.2%	506	496.3%	90	79.8%	389.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	45 842	8 594	18.7%	7 775	17.0%	16 370	35.7%	8 730	30.6%	(10.9%)
Employee related costs	14 894	2 889	19.4%	3 360	22.6%	6 249	42.0%	3 161	51.5%	6.3%
Remuneration of councillors	3 966	953	24.0%	953	24.0%	1 906	48.1%	749	46.3%	27.2%
Debt impairment	71	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 430	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	539	182	33.9%	358	66.4%	540	100.3%	-	-	(100.0%)
Contracted services	4 400	1 243	28.3%	633	14.4%	1 876	42.6%	371	4.3%	70.7%
Transfers and grants	997	186	18.7%	-	-	186	18.7%	-	.2%	-
Other expenditure	18 545	3 014	16.3%	2 472	13.3%	5 485	29.6%	4 450	41.4%	(44.5%)
Loss on disposal of PPE	-	127	-	-	-	127	-	-	-	-
Surplus/(Deficit)	92	5 332		(5 254)		78		11 687		
Transfers recognised - capital	16 696	1 151	6.9%	2 021	12.1%	3 171	19.0%	7 356	120.0%	(72.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 788	6 483		(3 234)		3 249		19 043		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 788	6 483		(3 234)		3 249		19 043		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 788	6 483		(3 234)		3 249		19 043		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 788	6 483		(3 234)		3 249		19 043		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	16 975	839	4.9%	1 598	9.4%	2 437	14.4%	3 952	43.8%	(59.6%)
National Government	14 596	153	1.1%	1 412	9.7%	1 565	10.7%	3 952	44.7%	(64.3%)
Provincial Government	2 100	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	686	-	186	-	871	-	-	-	(100.0%)
Transfers recognised - capital	16 696	839	5.0%	1 598	9.6%	2 437	14.6%	3 952	44.7%	(59.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	279	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	16 975	839	4.9%	1 598	9.4%	2 437	14.4%	3 952	43.8%	(59.6%)
Governance and Administration	-	839	-	-	-	839	-	6	9.7%	(100.0%)
Executive & Council	-	839	-	-	-	839	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	6	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	1 598	-	1 598	-	3 946	-	(59.5%)
Community & Social Services	-	-	-	1 598	-	1 598	-	3 946	-	(59.5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 975	-	-	-	-	-	-	-	-	-
Planning and Development	16 975	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	62 630	24 044	38.4%	14 427	23.0%	38 471	61.4%	24 602	79.6%	(41.4%)
Ratepayers and other	1 455	2 111	145.1%	747	51.3%	2 858	196.4%	956	209.5%	(21.9%)
Government - operating	43 378	15 815	36.5%	13 681	31.5%	29 496	68.0%	19 968	72.3%	(31.5%)
Government - capital	16 696	6 118	36.6%	-	-	6 118	36.6%	3 678	92.6%	(100.0%)
Interest	1 101	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(43 225)	(10 422)	24.1%	(8 517)	19.7%	(18 939)	43.8%	(10 182)	39.4%	(16.4%)
Suppliers and employees	(43 225)	(10 422)	24.1%	(8 517)	19.7%	(18 939)	43.8%	(10 182)	40.1%	(16.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	19 405	13 622	70.2%	5 911	30.5%	19 532	100.7%	14 421	522.6%	(59.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(16 975)	-	-	(3 150)	18.6%	(3 150)	18.6%	(4 540)	-	(30.6%)
Capital assets	(16 975)	-	-	(3 150)	18.6%	(3 150)	18.6%	(4 540)	-	(30.6%)
Net Cash from/(used) Investing Activities	(16 975)	-	-	(3 150)	18.6%	(3 150)	18.6%	(4 540)	-	(30.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 430	13 622	560.6%	2 761	113.6%	16 383	674.2%	9 881	387.7%	(72.1%)
Cash/cash equivalents at the year begin:	5 070	21 341	420.9%	34 963	689.6%	21 341	420.9%	30 449	196.5%	14.8%
Cash/cash equivalents at the year end:	7 500	34 963	466.2%	37 724	503.0%	37 724	503.0%	40 330	258.8%	(6.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	76	8.8%	73	8.4%	59	6.8%	654	75.9%	862	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	76	8.8%	73	8.4%	59	6.8%	654	75.9%	862	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	51	12.6%	47	11.8%	43	10.6%	263	65.1%	404	46.9%	-	-	-	-
Commercial	25	5.5%	25	5.5%	16	3.5%	392	85.5%	458	53.1%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	76	8.8%	73	8.4%	59	6.8%	654	75.9%	862	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 219	100.0%	-	-	-	-	-	-	1 219	68.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	567	100.0%	-	-	-	-	-	-	567	31.8%
Total	1 786	100.0%	-	-	-	-	-	-	1 786	100.0%

Contact Details

Municipal Manager	T Myeza (acting)	035 792 7090
Financial Manager	Ms T Myeza	035 792 7090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	234 106	91 669	39.2%	66 670	28.5%	158 338	67.6%	64 708	67.3%	3.0%
Property rates	34 456	18 175	52.7%	4 559	13.2%	22 734	66.0%	4 890	66.2%	(6.8%)
Property rates - penalties and collection charges	581	179	30.8%	242	41.6%	421	72.4%	139	34.4%	74.3%
Service charges - electricity revenue	55 050	13 790	25.0%	13 644	24.8%	27 433	49.8%	12 943	48.8%	5.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10 077	2 483	24.6%	2 560	25.4%	5 043	50.0%	2 259	50.0%	13.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 373	538	39.2%	194	14.1%	732	53.3%	984	63.4%	(80.3%)
Interest earned - external investments	2 600	1 027	39.5%	1 058	40.7%	2 085	80.2%	1 578	150.4%	(33.0%)
Interest earned - outstanding debtors	150	92	61.1%	89	59.0%	180	120.1%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 124	5 963	190.8%	48	1.5%	6 010	192.4%	847	38.6%	(94.4%)
Licences and permits	3 645	881	24.2%	810	22.2%	1 691	46.4%	778	45.4%	4.1%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	119 852	48 078	40.1%	43 073	35.9%	91 152	76.1%	39 627	81.3%	8.7%
Other own revenue	3 097	463	14.9%	363	11.7%	826	26.7%	576	58.3%	(37.0%)
Gains on disposal of PPE	100	-	-	30	30.0%	30	30.0%	87	8.7%	(65.5%)
Operating Expenditure	234 056	48 883	20.9%	58 819	25.1%	107 702	46.0%	53 729	48.3%	9.5%
Employee related costs	71 574	15 466	21.6%	17 973	25.1%	33 439	46.7%	15 844	48.2%	13.4%
Remuneration of councillors	16 895	3 668	21.7%	3 675	21.8%	7 342	43.5%	3 192	43.4%	15.1%
Debt impairment	1 440	360	25.0%	360	25.0%	720	50.0%	341	50.0%	5.6%
Depreciation and asset impairment	8 932	2 233	25.0%	2 233	25.0%	4 466	50.0%	2 137	50.0%	4.5%
Finance charges	714	161	22.5%	-	-	161	22.5%	172	24.7%	(100.0%)
Bulk purchases	41 013	9 371	22.8%	8 730	21.3%	18 102	44.1%	8 388	46.4%	4.1%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	26 421	4 644	17.6%	5 589	21.2%	10 233	38.7%	4 857	47.5%	15.1%
Transfers and grants	3 388	635	18.8%	1 224	36.1%	1 860	54.9%	1 020	52.1%	20.0%
Other expenditure	63 680	12 345	19.4%	19 035	29.9%	31 380	49.3%	17 778	51.4%	7.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	49	42 786		7 851		50 636		10 979		
Transfers recognised - capital	46 538	8 619	18.5%	11 824	25.4%	20 443	43.9%	4 452	15.4%	165.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 587	51 404		19 675		71 080		15 432		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 587	51 404		19 675		71 080		15 432		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 587	51 404		19 675		71 080		15 432		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 587	51 404		19 675		71 080		15 432		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	62 448	8 290	13.3%	14 989	24.0%	23 279	37.3%	7 557	23.8%	98.3%
National Government	46 538	8 290	17.8%	14 756	31.7%	23 046	49.5%	6 994	24.4%	111.0%
Provincial Government	-	-	-	233	-	233	-	563	-	(58.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	46 538	8 290	17.8%	14 989	32.2%	23 279	50.0%	7 557	25.8%	98.3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 910	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	62 448	8 290	13.3%	14 989	24.0%	23 279	37.3%	7 557	23.8%	98.3%
Governance and Administration	7 712	20	.3%	2 432	31.5%	2 451	31.8%	1 335	41.2%	82.2%
Executive & Council	228	-	-	1	.5%	1	.5%	906	85.8%	(99.9%)
Budget & Treasury Office	934	20	2.1%	285	30.5%	305	32.6%	8	12.0%	3 438.8%
Corporate Services	6 550	-	-	2 145	32.8%	2 145	32.8%	421	21.5%	409.9%
Community and Public Safety	6 775	408	6.0%	1 364	20.1%	1 772	26.1%	1 270	45.8%	7.4%
Community & Social Services	410	354	86.4%	542	132.2%	896	218.6%	17	45.0%	3 112.3%
Sport And Recreation	5 620	53	.9%	787	14.0%	840	15.0%	814	43.5%	(3.3%)
Public Safety	690	-	-	35	5.1%	35	5.1%	438	53.4%	(92.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	55	-	-	-	-	-	-	1	-	(100.0%)
Economic and Environmental Services	45 961	7 851	17.1%	10 634	23.1%	18 486	40.2%	2 056	9.8%	417.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	45 961	7 851	17.1%	10 634	23.1%	18 486	40.2%	2 056	9.9%	417.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 000	11	.6%	559	27.9%	570	28.5%	2 897	72.1%	(80.7%)
Electricity	1 100	11	1.0%	359	32.6%	370	33.6%	562	66.7%	(36.2%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	900	-	-	200	22.2%	200	22.2%	2 334	89.5%	(91.4%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	268 777	102 076	38.0%	77 128	28.7%	179 204	66.7%	114 165	102.9%	(32.4%)
Ratepayers and other	99 786	36 510	36.6%	32 996	33.1%	69 507	69.7%	67 755	146.5%	(51.3%)
Government - operating	119 852	48 078	40.1%	43 073	35.9%	91 152	76.1%	36 179	85.6%	19.1%
Government - capital	46 539	16 460	35.4%	-	-	16 460	35.4%	10 231	47.1%	(100.0%)
Interest	2 600	1 027	39.5%	1 058	40.7%	2 085	80.2%	-	1.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(234 616)	(64 609)	27.5%	(57 904)	24.7%	(122 513)	52.2%	(78 904)	101.0%	(26.6%)
Suppliers and employees	(230 514)	(63 641)	27.6%	(56 680)	24.6%	(120 321)	52.2%	(77 884)	102.1%	(27.2%)
Finance charges	(714)	(332)	46.5%	-	-	(332)	46.5%	-	-	-
Transfers and grants	(3 388)	(635)	18.8%	(1 224)	36.1%	(1 860)	54.9%	(1 020)	52.1%	20.0%
Net Cash from/(used) Operating Activities	34 161	37 467	109.7%	19 224	56.3%	56 691	166.0%	35 260	113.1%	(45.5%)
Cash Flow from Investing Activities										
Receipts	95	-	-	21	22.0%	21	22.0%	-	-	(100.0%)
Proceeds on disposal of PPE	100	-	-	30	30.0%	30	30.0%	-	-	(100.0%)
Decrease in non-current debtors	(5)	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	(9)	-	(9)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(37 469)	(8 290)	22.1%	(14 989)	40.0%	(23 279)	62.1%	(7 557)	24.7%	98.3%
Capital assets	(37 469)	(8 290)	22.1%	(14 989)	40.0%	(23 279)	62.1%	(7 557)	24.7%	98.3%
Net Cash from/(used) Investing Activities	(37 374)	(8 290)	22.2%	(14 968)	40.0%	(23 258)	62.2%	(7 557)	24.8%	98.1%
Cash Flow from Financing Activities										
Receipts	190	-	-	76	40.0%	76	40.0%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	190	-	-	76	40.0%	76	40.0%	-	-	(100.0%)
Payments	(343)	(171)	50.0%	-	-	(171)	50.0%	-	-	-
Repayment of borrowing	(343)	(171)	50.0%	-	-	(171)	50.0%	-	-	-
Net Cash from/(used) Financing Activities	(153)	(171)	112.0%	76	(49.7%)	(95)	62.4%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(3 366)	29 006	(861.6%)	4 332	(128.7%)	33 338	(990.3%)	27 703	1 841.0%	(84.4%)
Cash/cash equivalents at the year begin:	45 451	71 508	157.3%	100 514	221.1%	71 508	157.3%	10 598	196.7%	848.4%
Cash/cash equivalents at the year end:	42 085	100 514	238.8%	104 846	249.1%	104 846	249.1%	38 301	809.1%	173.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 661	79.9%	960	13.6%	83	1.2%	380	5.4%	7 084	20.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	721	6.1%	809	6.8%	495	4.2%	9 857	83.0%	11 881	33.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	540	31.0%	279	16.0%	113	6.5%	811	46.5%	1 742	4.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(2)	(.2%)	5	.4%	4	.3%	1 254	99.5%	1 260	3.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(353)	(2.6%)	1 232	9.2%	57	.4%	12 476	93.0%	13 412	37.9%	-	-	-	-
Total By Income Source	6 566	18.6%	3 284	9.3%	752	2.1%	24 777	70.0%	35 379	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	291	4.4%	330	5.0%	9	.1%	5 924	90.4%	6 553	18.5%	-	-	-	-
Commercial	2 425	19.0%	623	4.9%	147	1.2%	9 570	75.0%	12 766	36.1%	-	-	-	-
Households	3 457	25.6%	1 980	14.7%	385	2.9%	7 672	56.8%	13 495	38.1%	-	-	-	-
Other	392	15.3%	351	13.7%	211	8.2%	1 612	62.8%	2 566	7.3%	-	-	-	-
Total By Customer Group	6 566	18.6%	3 284	9.3%	752	2.1%	24 777	70.0%	35 379	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 739	100.0%	-	-	-	-	-	-	2 739	10.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	716	100.0%	-	-	-	-	-	-	716	2.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	952	100.0%	-	-	-	-	-	-	952	3.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 805	100.0%	-	-	-	-	-	-	13 805	51.0%
Auditor-General	568	100.0%	-	-	-	-	-	-	568	2.1%
Other	8 294	100.0%	-	-	-	-	-	-	8 294	30.6%
Total	27 074	100.0%	-	-	-	-	-	-	27 074	100.0%

Contact Details

Municipal Manager	Mr TS Mashabane	035 473 3337
Financial Manager	Mr ZN Mhlongo	035 473 3338

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	78 605	24 542	31.2%	22 849	29.1%	47 391	60.3%	20 634	49.7%	10.7%
Property rates	9 274	2 884	31.1%	1 646	17.8%	4 530	48.8%	1 923	77.5%	(14.4%)
Property rates - penalties and collection charges	475	147	31.0%	170	35.7%	317	66.7%	122	48.3%	39.7%
Service charges - electricity revenue	19 806	5 199	26.2%	5 292	26.7%	10 490	53.0%	4 262	49.3%	24.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 209	339	28.0%	284	23.5%	622	51.5%	285	51.2%	(.4%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	446	66	14.7%	135	30.2%	201	45.0%	50	28.2%	169.3%
Interest earned - external investments	2 800	409	14.6%	902	32.2%	1 311	46.8%	2 007	133.6%	(55.1%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 000	1 005	33.5%	987	32.9%	1 992	66.4%	741	96.9%	33.2%
Licences and permits	3 344	656	19.6%	552	16.5%	1 208	36.1%	556	44.4%	(.6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	37 944	13 669	36.0%	12 293	32.4%	25 962	68.4%	10 814	39.0%	13.7%
Other own revenue	308	170	55.4%	180	58.6%	351	114.0%	(126)	20.0%	(243.4%)
Gains on disposal of PPE	-	-	-	407	-	407	-	-	-	(100.0%)
Operating Expenditure	72 260	16 007	22.2%	19 853	27.5%	35 860	49.6%	15 464	48.0%	28.4%
Employee related costs	24 488	5 233	21.4%	6 664	27.2%	11 897	48.6%	5 317	50.1%	25.3%
Remuneration of councillors	2 790	658	23.6%	786	28.2%	1 444	51.7%	722	48.3%	8.8%
Debt impairment	1 150	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 300	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	18 433	5 677	30.8%	4 156	22.5%	9 833	53.3%	3 794	51.3%	9.5%
Other Materials	2 506	444	17.7%	1 212	48.4%	1 656	66.1%	688	25.4%	76.1%
Contracted services	2 746	485	17.7%	497	18.1%	982	35.8%	1 849	44.0%	(73.1%)
Transfers and grants	670	72	10.7%	54	8.1%	126	18.8%	-	-	(100.0%)
Other expenditure	16 176	3 437	21.2%	6 484	40.1%	9 921	61.3%	3 094	72.5%	109.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 346	8 536		2 995		11 531		5 170		
Transfers recognised - capital	15 610	113	.7%	8 593	55.0%	8 705	55.8%	10 176	115.4%	(15.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 956	8 648		11 588		20 236		15 346		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 956	8 648		11 588		20 236		15 346		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 956	8 648		11 588		20 236		15 346		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 956	8 648		11 588		20 236		15 346		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	31 103	1 420	4.6%	7 642	24.6%	9 062	29.1%	10 282	45.2%	(25.7%)
National Government	15 610	1 358	8.7%	5 358	34.3%	6 716	43.0%	9 588	87.1%	(44.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	15 610	1 358	8.7%	5 358	34.3%	6 716	43.0%	9 588	87.1%	(44.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 493	62	.4%	2 284	14.7%	2 345	15.1%	694	20.9%	229.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	31 103	1 420	4.6%	7 642	24.6%	9 062	29.1%	10 282	45.2%	(25.7%)
Governance and Administration	205	3	1.7%	46	22.3%	49	24.0%	890	92.6%	(94.9%)
Executive & Council	26	-	-	9	35.7%	9	35.7%	852	88.7%	(98.9%)
Budget & Treasury Office	60	-	-	3	5.0%	3	5.0%	14	-	(78.0%)
Corporate Services	119	3	2.9%	33	28.0%	37	31.0%	24	-	36.5%
Community and Public Safety	1 483	8	.6%	86	5.8%	94	6.3%	4 110	120.5%	(97.9%)
Community & Social Services	1 483	8	.6%	86	5.8%	94	6.3%	4 110	156.9%	(97.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 879	-	-	5 938	46.1%	5 938	46.1%	3 320	31.0%	78.9%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	12 879	-	-	5 938	46.1%	5 938	46.1%	3 320	31.0%	78.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	16 536	1 408	8.5%	1 573	9.5%	2 981	18.0%	1 962	35.3%	(19.8%)
Electricity	16 536	1 408	8.5%	1 573	9.5%	2 981	18.0%	1 962	35.3%	(19.8%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	91 430	31 442	34.4%	31 111	34.0%	62 553	68.4%	25 720	44.4%	21.0%
Ratepayers and other	35 076	9 073	25.9%	10 452	29.8%	19 525	55.7%	9 183	49.2%	13.8%
Government - operating	37 944	21 960	57.9%	11 931	31.4%	33 891	89.3%	9 543	42.2%	25.0%
Government - capital	15 610	-	-	7 826	50.1%	7 826	50.1%	4 987	100.0%	56.9%
Interest	2 800	409	14.6%	902	32.2%	1 311	46.8%	2 007	10.0%	(55.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(60 152)	(15 492)	25.8%	(19 853)	33.0%	(35 345)	58.8%	(15 310)	48.1%	29.7%
Suppliers and employees	(60 152)	(15 492)	25.8%	(19 799)	32.9%	(35 291)	58.7%	(14 925)	49.4%	32.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	(54)	-	(54)	-	(386)	15.6%	(86.0%)
Net Cash from/(used) Operating Activities	31 277	15 950	51.0%	11 258	36.0%	27 208	87.0%	10 410	38.9%	8.1%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(31 103)	421	(1.4%)	(7 642)	24.6%	(7 221)	23.2%	(10 282)	45.2%	(25.7%)
Capital assets	(31 103)	421	(1.4%)	(7 642)	24.6%	(7 221)	23.2%	(10 282)	45.2%	(25.7%)
Net Cash from/(used) Investing Activities	(31 103)	421	(1.4%)	(7 642)	24.6%	(7 221)	23.2%	(10 282)	45.2%	(25.7%)
Cash Flow from Financing Activities										
Receipts	80	-	-	11	13.1%	11	13.1%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	80	-	-	11	13.1%	11	13.1%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	80	-	-	11	13.1%	11	13.1%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	254	16 372	6 444.1%	3 626	1 427.4%	19 998	7 871.5%	128	13.8%	2 724.9%
Cash/cash equivalents at the year begin:	21 342	71 054	332.9%	87 426	409.6%	71 054	332.9%	72 119	112.1%	21.2%
Cash/cash equivalents at the year end:	21 596	87 426	404.8%	91 052	421.6%	91 052	421.6%	72 247	100.2%	26.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 528	56.2%	147	5.4%	92	3.4%	953	35.1%	2 719	65.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	82	9.9%	90	10.9%	86	10.4%	567	68.8%	824	20.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(22)	(6.9%)	0	.1%	0	.1%	333	106.7%	312	7.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	70	25.4%	-	-	-	-	205	74.6%	274	6.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 658	40.1%	236	5.7%	178	4.3%	2 058	49.8%	4 130	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(81)	(54.9%)	16	11.2%	16	10.9%	196	132.9%	147	3.6%	-	-	-	-
Commercial	111	20.2%	6	1.0%	6	1.0%	429	77.8%	551	13.3%	-	-	-	-
Households	2 143	58.1%	177	4.8%	143	3.9%	1 226	33.2%	3 689	89.3%	-	-	-	-
Other	(516)	200.3%	37	(14.4%)	13	(5.1%)	208	(80.8%)	(258)	(6.2%)	-	-	-	-
Total By Customer Group	1 658	40.1%	236	5.7%	178	4.3%	2 058	49.8%	4 130	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25	100.0%	-	-	-	-	-	-	25	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	25	100.0%	-	-	-	-	-	-	25	100.0%

Contact Details

Municipal Manager	R P Mnguni	035 450 2082
Financial Manager	Ms T N Simamane	035 450 2082

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	104 884	34 925	33.3%	12 219	11.6%	47 144	44.9%	22 021	48.5%	(44.5%)
Property rates	5 400	645	11.9%	6 991	129.5%	7 636	141.4%	2 641	53.9%	164.7%
Property rates - penalties and collection charges	125	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	1 942	-	1 347	-	3 289	-	-	-	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	14 932	27	.2%	614	4.1%	642	4.3%	1 315	29.7%	(53.3%)
Rental of facilities and equipment	492	48	9.8%	134	27.2%	182	37.0%	40	15.1%	230.4%
Interest earned - external investments	1 460	235	16.1%	162	11.1%	397	27.2%	247	42.2%	(34.5%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	10	2	18.8%	3	29.6%	5	48.4%	2	75.9%	28.8%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	71 044	30 202	42.5%	-	-	30 202	42.5%	16 200	58.3%	(100.0%)
Other own revenue	11 422	1 824	16.0%	2 969	26.0%	4 793	42.0%	1 576	29.1%	88.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	104 841	41 934	40.0%	23 228	22.2%	65 163	62.2%	29 015	40.9%	(19.9%)
Employee related costs	28 326	6 853	24.2%	8 309	29.3%	15 163	53.5%	5 337	29.6%	55.7%
Remuneration of councillors	7 274	1 704	23.4%	1 704	23.4%	3 407	46.8%	1 435	36.1%	18.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 961	-	-	-	-	-	-	-	-	-
Finance charges	88	-	-	-	-	-	-	-	-	-
Bulk purchases	12 513	2 596	20.7%	2 376	19.0%	4 971	39.7%	2 423	51.4%	(1.9%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	6 436	2 805	43.6%	1 150	17.9%	3 955	61.5%	426	56.9%	169.6%
Transfers and grants	-	-	-	2 682	-	2 682	-	-	-	(100.0%)
Other expenditure	45 243	27 977	61.8%	7 008	15.5%	34 985	77.3%	19 395	44.6%	(63.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	43	(7 009)		(11 009)		(18 018)		(6 994)		
Transfers recognised - capital	25 582	14 301	55.9%	29 856	116.7%	44 157	172.6%	-	35.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	25 625	7 292		18 847		26 139		(6 994)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	25 625	7 292		18 847		26 139		(6 994)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	25 625	7 292		18 847		26 139		(6 994)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	25 625	7 292		18 847		26 139		(6 994)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	26 737	12 591	47.1%	4 906	18.3%	17 497	65.4%	3 385	22.9%	44.9%
National Government	25 702	12 591	49.0%	4 895	19.0%	17 486	68.0%	3 385	22.9%	44.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 702	12 591	49.0%	4 895	19.0%	17 486	68.0%	3 385	22.9%	44.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 035	-	-	11	1.1%	11	1.1%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	26 737	12 591	47.1%	4 906	18.3%	17 497	65.4%	3 385	22.9%	44.9%
Governance and Administration	925	-	-	-	-	-	-	107	5.6%	(100.0%)
Executive & Council	30	-	-	-	-	-	-	-	4.5%	-
Budget & Treasury Office	675	-	-	-	-	-	-	-	29.1%	-
Corporate Services	220	-	-	-	-	-	-	107	4.9%	(100.0%)
Community and Public Safety	110	-	-	-	-	-	-	-	-	-
Community & Social Services	110	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 702	12 591	49.0%	4 906	19.1%	17 497	68.1%	3 278	24.3%	49.7%
Planning and Development	120	-	-	4 895	4 079.4%	4 895	4 079.4%	3 278	24.3%	49.3%
Road Transport	25 582	12 591	49.2%	11	-	12 602	49.3%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	130 466	49 414	37.9%	42 056	32.2%	91 470	70.1%	22 021	44.6%	91.0%
Ratepayers and other	32 380	4 676	14.4%	12 305	38.0%	16 982	52.4%	5 478	31.8%	124.6%
Government - operating	71 044	30 202	42.5%	22 404	31.5%	52 605	74.0%	16 200	58.3%	38.3%
Government - capital	25 582	14 301	55.9%	7 185	28.1%	21 486	84.0%	-	35.0%	(100.0%)
Interest	1 460	235	16.1%	162	11.1%	397	27.2%	344	49.3%	(52.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(104 841)	(30 736)	29.3%	(21 000)	20.0%	(51 736)	49.3%	(25 654)	47.0%	(18.1%)
Suppliers and employees	(104 841)	(30 736)	29.3%	(21 000)	20.0%	(51 736)	49.3%	(25 654)	47.0%	(18.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	25 625	18 678	72.9%	21 056	82.2%	39 734	155.1%	(3 633)	38.8%	(679.6%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(25 582)	(12 595)	49.2%	(4 895)	19.1%	(17 490)	68.4%	(8 565)	46.3%	(42.8%)
Capital assets	(25 582)	(12 595)	49.2%	(4 895)	19.1%	(17 490)	68.4%	(8 565)	46.3%	(42.8%)
Net Cash from/(used) Investing Activities	(25 582)	(12 595)	49.2%	(4 895)	19.1%	(17 490)	68.4%	(8 565)	46.3%	(42.8%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	43	6 083	14 133.0%	16 160	37 544.6%	22 244	51 677.6%	(12 197)	(439.5%)	(232.5%)
Cash/cash equivalents at the year begin:	47 091	1 031	2.2%	7 114	15.1%	1 031	2.2%	52 930	(107.7%)	(86.6%)
Cash/cash equivalents at the year end:	47 135	7 114	15.1%	23 275	49.4%	23 275	49.4%	40 733	(102.3%)	(42.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	401	9.5%	225	5.3%	3 587	85.1%	-	-	4 214	22.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	181	2.9%	229	3.7%	5 778	93.4%	-	-	6 188	32.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	61	1.7%	60	1.7%	3 394	96.6%	-	-	3 516	18.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	51	2.4%	51	2.3%	2 076	95.3%	-	-	2 178	11.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	151	4.9%	150	4.9%	2 764	90.2%	-	-	3 065	16.0%	-	-	-	-
Total By Income Source	845	4.4%	716	3.7%	17 600	91.9%	-	-	19 160	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	91	3.3%	135	4.9%	2 540	91.8%	-	-	2 767	14.4%	-	-	-	-
Commercial	565	7.1%	352	4.4%	7 093	88.6%	-	-	8 010	41.8%	-	-	-	-
Households	126	1.8%	129	1.9%	6 551	96.3%	-	-	6 806	35.5%	-	-	-	-
Other	63	4.0%	99	6.3%	1 416	89.7%	-	-	1 579	8.2%	-	-	-	-
Total By Customer Group	845	4.4%	716	3.7%	17 600	91.9%	-	-	19 160	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr SB Mthembu	035 833 2000
Financial Manager	Mr PP Sibiya	035 833 2000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUNGULU (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	581 865	192 520	33.1%	168 139	28.9%	360 659	62.0%	158 578	65.0%	6.0%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	34 942	10 547	30.2%	8 948	25.6%	19 496	55.8%	9 113	60.5%	(1.8%)
Service charges - sanitation revenue	5 363	1 232	23.0%	1 142	21.3%	2 374	44.3%	1 190	50.6%	(4.0%)
Service charges - refuse revenue	16 440	2 985	18.2%	3 649	22.2%	6 633	40.3%	2 515	40.1%	45.1%
Service charges - other	213	69	32.3%	53	25.1%	122	57.3%	62	42.9%	(13.9%)
Rental of facilities and equipment	-	9	-	9	-	18	-	8	-	10.7%
Interest earned - external investments	25 113	8 267	32.9%	10 373	41.3%	18 641	74.2%	7 450	55.6%	39.2%
Interest earned - outstanding debtors	3 803	1 395	36.7%	(1 380)	(36.3%)	15	.4%	8	6.4%	(17 942.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	457 075	164 960	36.1%	137 311	30.0%	302 271	66.1%	128 052	69.9%	7.2%
Other own revenue	38 918	3 056	7.9%	8 033	20.6%	11 089	28.5%	10 180	32.5%	(21.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	586 296	143 380	24.5%	131 173	22.4%	274 553	46.8%	125 270	43.0%	4.7%
Employee related costs	157 400	28 833	18.3%	36 491	23.2%	65 324	41.5%	28 502	39.2%	28.0%
Remuneration of councillors	10 584	2 254	21.3%	2 197	20.8%	4 450	42.0%	2 162	46.6%	1.6%
Debt impairment	3 793	948	25.0%	948	25.0%	1 897	50.0%	899	22.2%	5.5%
Depreciation and asset impairment	48 872	11 991	24.5%	12 001	24.6%	23 992	49.1%	11 457	50.0%	4.7%
Finance charges	7 988	2 813	35.2%	2 813	35.2%	5 625	70.4%	2 813	49.1%	-
Bulk purchases	26 462	6 878	26.0%	9 105	34.4%	15 983	60.4%	6 798	53.9%	33.9%
Other Materials	367	48	13.1%	72	19.6%	120	32.8%	-	-	(100.0%)
Contracted services	95 957	26 624	27.7%	15 826	16.5%	42 450	44.2%	19 171	53.6%	(17.4%)
Transfers and grants	13 277	-	-	2 855	21.5%	2 855	21.5%	318	2.7%	798.9%
Other expenditure	221 595	62 991	28.4%	48 866	22.1%	111 857	50.5%	53 152	41.0%	(8.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(4 431)	49 140		36 966		86 106		33 309		
Transfers recognised - capital	342 255	18 023	5.3%	51 876	15.2%	69 899	20.4%	67 420	36.0%	(23.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	337 824	67 163		88 842		156 005		100 729		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	337 824	67 163		88 842		156 005		100 729		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	337 824	67 163		88 842		156 005		100 729		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	337 824	67 163		88 842		156 005		100 729		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	368 696	19 803	5.4%	37 150	10.1%	56 953	15.4%	52 715	26.7%	(29.5%)
National Government	343 086	13 966	4.1%	28 081	8.2%	42 047	12.3%	42 433	26.2%	(33.8%)
Provincial Government	-	-	-	216	-	216	-	516	-	(58.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	343 086	13 966	4.1%	28 296	8.2%	42 263	12.3%	42 949	26.4%	(34.1%)
Borrowing	-	196	-	218	-	414	-	525	-	(58.6%)
Internally generated funds	25 610	5 640	22.0%	8 636	33.7%	14 276	55.7%	9 241	29.1%	(6.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	368 696	19 803	5.4%	37 150	10.1%	56 953	15.4%	52 715	26.7%	(29.5%)
Governance and Administration	2 150	284	13.2%	1 058	49.2%	1 342	62.4%	1 978	69.8%	(46.5%)
Executive & Council	50	-	-	-	-	-	-	4	1.2%	(100.0%)
Budget & Treasury Office	900	-	-	107	11.9%	107	11.9%	17	7.3%	514.2%
Corporate Services	1 200	284	23.7%	951	79.3%	1 235	102.9%	1 956	195.9%	(51.4%)
Community and Public Safety	8 680	4 177	48.1%	2 518	29.0%	6 695	77.1%	8	.1%	29 899.1%
Community & Social Services	7 480	4 177	55.8%	2 484	33.2%	6 661	89.1%	8	.1%	29 491.6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 200	-	-	34	2.9%	34	2.9%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	40	-	-	229	572.3%	229	572.3%	-	-	(100.0%)
Planning and Development	40	-	-	229	572.3%	229	572.3%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	357 826	15 342	4.3%	33 344	9.3%	48 686	13.6%	50 729	27.2%	(34.3%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	352 776	15 145	4.3%	32 287	9.2%	47 433	13.4%	50 643	28.3%	(36.2%)
Waste Water Management	5 000	196	3.9%	1 018	20.4%	1 214	24.3%	52	-	1 848.9%
Waste Management	50	-	-	39	78.3%	39	78.3%	33	.5%	17.4%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	888 656	452 821	51.0%	417 279	47.0%	870 100	97.9%	404 410	105.8%	3.2%
Ratepayers and other	60 410	218 910	362.4%	280 413	464.2%	499 323	826.6%	177 206	531.3%	58.2%
Government - operating	457 075	158 883	34.8%	127 249	27.8%	286 132	62.6%	117 541	66.5%	8.3%
Government - capital	342 255	60 860	17.8%	2 838	.8%	63 698	18.6%	104 519	74.8%	(97.3%)
Interest	28 916	14 167	49.0%	6 779	23.4%	20 947	72.4%	5 144	45.7%	31.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(451 776)	(258 910)	57.3%	(359 082)	79.5%	(617 993)	136.8%	(206 009)	83.7%	74.3%
Suppliers and employees	(430 511)	(258 910)	60.1%	(357 405)	83.0%	(616 315)	143.2%	(201 358)	86.0%	77.5%
Finance charges	(7 988)	-	-	(1 677)	21.0%	(1 677)	21.0%	(3 444)	54.6%	(51.3%)
Transfers and grants	(13 277)	-	-	-	-	-	-	(1 207)	14.3%	(100.0%)
Net Cash from/(used) Operating Activities	436 880	193 911	44.4%	58 197	13.3%	252 107	57.7%	198 401	141.7%	(70.7%)
Cash Flow from Investing Activities										
Receipts	4 425	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	57	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	4 368	-	-	-	-	-	-	-	-	-
Payments	(368 696)	(131 745)	35.7%	(81 860)	22.2%	(213 605)	57.9%	(116 855)	74.9%	(29.9%)
Capital assets	(368 696)	(131 745)	35.7%	(81 860)	22.2%	(213 605)	57.9%	(116 855)	74.9%	(29.9%)
Net Cash from/(used) Investing Activities	(364 271)	(131 745)	36.2%	(81 860)	22.5%	(213 605)	58.6%	(116 855)	80.2%	(29.9%)
Cash Flow from Financing Activities										
Receipts	787	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	787	-	-	-	-	-	-	-	-	-
Payments	(6 938)	-	-	(3 948)	56.9%	(3 948)	56.9%	(2 182)	44.1%	81.0%
Repayment of borrowing	(6 938)	-	-	(3 948)	56.9%	(3 948)	56.9%	(2 182)	44.1%	81.0%
Net Cash from/(used) Financing Activities	(6 151)	-	-	(3 948)	64.2%	(3 948)	64.2%	(2 182)	48.1%	81.0%
Net Increase/(Decrease) in cash held	66 457	62 165	93.5%	(27 611)	(41.5%)	34 554	52.0%	79 365	1 066.3%	(134.8%)
Cash/cash equivalents at the year begin:	312 031	146 746	47.0%	208 911	67.0%	146 746	47.0%	185 097	24.2%	12.9%
Cash/cash equivalents at the year end:	378 488	208 911	55.2%	181 300	47.9%	181 300	47.9%	264 462	80.0%	(31.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 693	6.3%	1 624	3.8%	1 056	2.5%	37 132	87.4%	42 505	83.7%	-	-	29 429	69.0%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	426	6.6%	201	3.1%	169	2.6%	5 613	87.6%	6 410	12.6%	-	-	4 069	63.0%
Receivables from Exchange Transactions - Waste Management	426	32.3%	201	15.3%	169	12.8%	522	39.6%	1 319	2.6%	-	-	229	17.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	.6%	3	.6%	3	.6%	514	98.1%	524	1.0%	-	-	-	-
Total By Income Source	3 548	7.0%	2 030	4.0%	1 398	2.8%	43 782	86.3%	50 758	100.0%	-	-	33 727	66.0%
Debtors Age Analysis By Customer Group														
Organs of State	477	47.9%	415	41.7%	119	11.9%	(15)	(1.5%)	996	2.0%	-	-	-	-
Commercial	1 672	33.7%	803	16.2%	407	8.2%	2 073	41.8%	4 954	9.8%	-	-	229	4.0%
Households	1 400	3.1%	812	1.8%	872	1.9%	41 724	93.1%	44 807	88.3%	-	-	33 498	74.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 548	7.0%	2 030	4.0%	1 398	2.8%	43 782	86.3%	50 758	100.0%	-	-	33 727	66.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 406	46.7%	1 719	33.4%	557	10.8%	467	9.1%	5 149	8.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	18 042	31.4%	13 363	23.3%	5 611	9.8%	20 359	35.5%	57 376	91.8%
Total	20 449	32.7%	15 083	24.1%	6 168	9.9%	20 826	33.3%	62 525	100.0%

Contact Details

Municipal Manager	Mr M Nkosi	035 799 2501
Financial Manager	Mrs M.C Reddy	035 799 2500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	152 398	56 192	36.9%	57 988	38.1%	114 180	74.9%	39 757	66.2%	45.9%
Property rates	27 685	6 153	22.2%	8 654	31.3%	14 806	53.5%	8 126	54.9%	6.5%
Property rates - penalties and collection charges	4 000	1 976	49.4%	2 104	52.6%	4 080	102.0%	1 425	657.0%	47.6%
Service charges - electricity revenue	13 056	3 123	23.9%	2 577	19.7%	5 700	43.7%	3 012	46.4%	(14.4%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 550	1 522	23.2%	1 606	24.5%	3 128	47.8%	1 480	48.7%	8.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	190	23	12.1%	51	26.9%	74	39.0%	57	60.4%	(10.2%)
Interest earned - external investments	2 500	661	26.4%	611	24.4%	1 272	50.9%	326	18.4%	87.1%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	505	30	5.9%	52	10.4%	82	16.2%	16	64.0%	222.3%
Licences and permits	300	74	24.7%	194	64.8%	268	89.5%	2	2.1%	7 816.5%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	97 242	40 889	42.0%	40 553	41.7%	81 442	83.8%	24 167	72.0%	67.8%
Other own revenue	370	1 740	470.6%	1 587	429.2%	3 327	899.8%	1 145	81.1%	38.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	152 398	45 779	30.0%	51 285	33.7%	97 064	63.7%	40 112	51.7%	27.9%
Employee related costs	55 829	13 213	23.7%	15 858	28.4%	29 071	52.1%	12 562	50.8%	26.2%
Remuneration of councillors	9 718	2 285	23.5%	2 285	23.5%	4 569	47.0%	2 180	46.6%	4.8%
Debt impairment	3 218	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 973	4 930	82.5%	4 939	82.7%	9 869	165.2%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	10 991	2 860	26.0%	1 706	15.5%	4 566	41.5%	1 603	46.4%	6.4%
Other Materials	15 446	4 215	27.3%	3 807	24.6%	8 021	51.9%	1 912	23.5%	99.1%
Contracted services	13 900	3 010	21.7%	4 475	32.2%	7 485	53.8%	1 996	32.0%	124.2%
Transfers and grants	-	5 262	-	10 002	-	15 264	-	2 095	30.6%	377.4%
Other expenditure	37 322	9 993	26.8%	8 043	21.6%	18 037	48.3%	17 765	88.4%	(54.7%)
Loss on disposal of PPE	-	10	-	171	-	181	-	-	-	(100.0%)
Surplus/(Deficit)	(0)	10 413		6 703		17 116		(355)		
Transfers recognised - capital	62 334	6 959	11.2%	12 568	20.2%	19 527	31.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62 334	17 372		19 271		36 643		(355)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	62 334	17 372		19 271		36 643		(355)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 334	17 372		19 271		36 643		(355)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62 334	17 372		19 271		36 643		(355)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	90 497	11 099	12.3%	7 652	8.5%	18 751	20.7%	11 141	27.1%	(31.3%)
National Government	62 335	8 337	13.4%	7 628	12.2%	15 965	25.6%	8 752	50.1%	(12.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	62 335	8 337	13.4%	7 628	12.2%	15 965	25.6%	8 752	46.1%	(12.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 162	2 761	9.8%	24	.1%	2 785	9.9%	2 388	7.7%	(99.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	90 497	11 099	12.3%	7 652	8.5%	18 751	20.7%	11 141	27.1%	(31.3%)
Governance and Administration	493	-	-	121	24.6%	121	24.6%	40	6.2%	203.8%
Executive & Council	253	-	-	-	-	-	-	15	15.7%	(100.0%)
Budget & Treasury Office	90	-	-	112	124.1%	112	124.1%	12	10.2%	812.6%
Corporate Services	150	-	-	10	6.4%	10	6.4%	12	2.8%	(21.8%)
Community and Public Safety	3 730	-	-	-	-	-	-	1	3.1%	(100.0%)
Community & Social Services	2 083	-	-	-	-	-	-	1	3.1%	(100.0%)
Sport And Recreation	750	-	-	-	-	-	-	-	-	-
Public Safety	898	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	74 724	11 099	14.9%	7 531	10.1%	18 629	24.9%	11 100	28.9%	(32.2%)
Planning and Development	35 967	11 099	30.9%	4 850	13.5%	15 949	44.3%	11 100	303.9%	(56.3%)
Road Transport	38 347	-	-	2 681	7.0%	2 681	7.0%	-	-	(100.0%)
Environmental Protection	410	-	-	-	-	-	-	-	-	-
Trading Services	11 550	-	-	-	-	-	-	-	-	-
Electricity	10 250	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 300	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	207 059	74 544	36.0%	65 920	31.8%	140 464	67.8%	44 609	52.1%	47.8%
Ratepayers and other	43 483	7 620	17.5%	11 916	27.4%	19 536	44.9%	7 678	41.2%	55.2%
Government - operating	97 242	66 618	68.5%	53 706	55.2%	120 324	123.7%	36 802	98.2%	45.9%
Government - capital	62 334	-	-	-	-	-	-	-	-	-
Interest	4 000	305	7.6%	298	7.5%	603	15.1%	130	8.5%	129.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(129 538)	(36 528)	28.2%	(37 583)	29.0%	(74 110)	57.2%	(40 112)	51.7%	(6.3%)
Suppliers and employees	(129 538)	(36 528)	28.2%	(37 583)	29.0%	(74 110)	57.2%	(35 811)	52.1%	4.9%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	(4 301)	48.2%	(100.0%)
Net Cash from/(used) Operating Activities	77 520	38 016	49.0%	28 338	36.6%	66 354	85.6%	4 497	53.0%	530.1%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(90 780)	-	-	-	-	-	-	-	-	-
Capital assets	(90 780)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(90 780)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	12	-	15	-	28	-	11	-	39.5%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	12	-	15	-	28	-	11	-	39.5%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	12	-	15	-	28	-	11	-	39.5%
Net Increase/(Decrease) in cash held	(13 260)	38 028	(286.8%)	28 353	(213.8%)	66 381	(500.6%)	4 508	(481.1%)	528.9%
Cash/cash equivalents at the year begin:	66 524	33 979	51.1%	72 007	108.2%	33 979	51.1%	26 528	(2.6%)	171.4%
Cash/cash equivalents at the year end:	53 264	72 007	135.2%	100 360	188.4%	100 360	188.4%	31 036	46.7%	223.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	252	10.7%	(51)	(2.2%)	(436)	(18.5%)	2 591	110.0%	2 356	2.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 909	2.9%	1 778	2.7%	1 441	2.2%	61 018	92.2%	66 147	60.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	308	1.2%	336	1.3%	270	1.0%	25 580	96.6%	26 494	24.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	696	5.0%	678	4.9%	654	4.7%	11 791	85.3%	13 819	12.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	(2.8%)	0	(.1%)	-	-	(129)	102.9%	(126)	(.1%)	-	-	-	-
Total By Income Source	3 169	2.9%	2 741	2.5%	1 928	1.8%	100 852	92.8%	108 690	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	129	6.2%	(180)	(8.7%)	(185)	(9.0%)	2 295	111.4%	2 059	1.9%	-	-	-	-
Commercial	1 870	4.5%	1 979	4.7%	1 658	4.0%	36 243	86.8%	41 751	38.4%	-	-	-	-
Households	1 167	1.8%	942	1.4%	454	.7%	62 443	96.1%	65 006	59.8%	-	-	-	-
Other	3	(2.8%)	0	(.1%)	-	-	(129)	102.9%	(126)	(.1%)	-	-	-	-
Total By Customer Group	3 169	2.9%	2 741	2.5%	1 928	1.8%	100 852	92.8%	108 690	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	719	75.2%	154	16.1%	83	8.7%	-	-	956	57.7%
Auditor-General	494	100.0%	-	-	-	-	-	-	494	29.8%
Other	-	-	1	.3%	206	99.7%	-	-	207	12.5%
Total	1 213	73.2%	154	9.3%	289	17.5%	-	-	1 656	100.0%

Contact Details

Municipal Manager	Mr L H Mapholoba	032 456 8219
Financial Manager	Mr R N Hlongwa	032 456 8200

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	1 139 563	266 868	23.4%	289 057	25.4%	555 925	48.8%	250 995	48.5%	15.2%
Property rates	288 499	56 894	19.7%	73 272	25.4%	130 166	45.1%	66 888	45.6%	9.5%
Property rates - penalties and collection charges	11 342	4 240	37.4%	2 072	18.3%	6 312	55.7%	897	45.6%	131.1%
Service charges - electricity revenue	587 274	133 728	22.8%	140 587	23.9%	274 315	46.7%	130 421	47.6%	7.8%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	52 812	12 818	24.3%	13 956	26.4%	26 774	50.7%	12 021	52.3%	16.1%
Service charges - other	540	121	22.4%	(328)	(60.8%)	(207)	(38.4%)	133	65.6%	(346.6%)
Rental of facilities and equipment	1 524	395	25.9%	137	9.0%	532	34.9%	352	53.8%	(61.0%)
Interest earned - external investments	13 643	6 363	46.6%	7 806	57.2%	14 169	103.9%	5 103	79.0%	53.0%
Interest earned - outstanding debtors	3 339	1 363	40.8%	1 279	38.3%	2 642	79.1%	949	54.4%	34.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 979	2 788	56.0%	(1 311)	(26.3%)	1 478	29.7%	844	.9%	(255.3%)
Licences and permits	268	46	17.0%	64	24.0%	110	41.1%	97	57.7%	(33.9%)
Agency services	9 157	2 112	23.1%	2 049	22.4%	4 161	45.4%	2 211	47.6%	(7.3%)
Transfers recognised - operational	119 096	38 081	32.0%	42 520	35.7%	80 601	67.7%	27 457	62.6%	54.9%
Other own revenue	47 090	7 892	16.8%	6 930	14.7%	14 822	31.5%	3 622	34.3%	91.3%
Gains on disposal of PPE	-	28	-	22	-	50	-	-	-	(100.0%)
Operating Expenditure	1 139 547	261 922	23.0%	251 321	22.1%	513 242	45.0%	221 438	43.0%	13.5%
Employee related costs	283 977	59 000	20.8%	62 643	22.1%	121 643	42.8%	57 009	46.2%	9.9%
Remuneration of councillors	18 510	4 162	22.5%	4 170	22.5%	8 332	45.0%	3 886	42.0%	7.3%
Debt impairment	11 086	-	-	3 739	33.7%	3 739	33.7%	-	-	(100.0%)
Depreciation and asset impairment	69 900	11 017	15.8%	10 987	15.7%	22 004	31.5%	17 981	37.3%	(38.9%)
Finance charges	20 016	1 495	7.5%	7 358	36.8%	8 853	44.2%	2 976	25.2%	147.3%
Bulk purchases	431 483	131 241	30.4%	95 214	22.1%	226 455	52.5%	87 960	52.9%	8.2%
Other Materials	28 922	4 785	16.5%	14 619	50.5%	19 404	67.1%	10 661	37.2%	37.1%
Contracted services	33 388	8 616	25.8%	5 023	15.0%	13 639	40.9%	11 145	53.6%	(54.9%)
Transfers and grants	67 436	3 374	5.0%	6 383	9.5%	9 757	14.5%	6 090	24.4%	4.8%
Other expenditure	174 428	38 232	21.9%	41 177	23.6%	79 409	45.5%	23 730	29.2%	73.5%
Loss on disposal of PPE	400	-	-	7	1.8%	7	1.8%	-	-	(100.0%)
Surplus/(Deficit)	16	4 946		37 736		42 682		29 556		
Transfers recognised - capital	41 490	9 987	24.1%	17 454	42.1%	27 442	66.1%	6 131	9.6%	184.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	41 506	14 933		55 190		70 124		35 687		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	41 506	14 933		55 190		70 124		35 687		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	41 506	14 933		55 190		70 124		35 687		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	41 506	14 933		55 190		70 124		35 687		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	439 277	44 186	10.1%	47 668	10.9%	91 854	20.9%	84 145	22.3%	(43.3%)
National Government	41 490	9 152	22.1%	4 034	9.7%	13 186	31.8%	8 611	20.6%	(53.2%)
Provincial Government	-	758	-	13 497	-	14 255	-	7 345	23.1%	83.8%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 490	9 911	23.9%	17 531	42.3%	27 442	66.1%	15 956	20.4%	9.9%
Borrowing	122 516	25 169	20.5%	27 492	22.4%	52 662	43.0%	50 641	31.1%	(45.7%)
Internally generated funds	275 271	9 106	3.3%	2 645	1.0%	11 751	4.3%	17 549	13.2%	(84.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	439 277	44 186	10.1%	47 668	10.9%	91 854	20.9%	84 145	22.3%	(43.3%)
Governance and Administration	28 206	2 478	8.8%	1 872	6.6%	4 350	15.4%	3 215	13.4%	(41.8%)
Executive & Council	17 964	2 392	13.3%	1 650	9.2%	4 042	22.5%	2 289	14.2%	(27.9%)
Budget & Treasury Office	4 577	0	-	14	.3%	15	.3%	92	3.7%	(84.3%)
Corporate Services	5 665	86	1.5%	208	3.7%	294	5.2%	833	14.4%	(75.0%)
Community and Public Safety	49 172	3 356	6.8%	4 964	10.1%	8 319	16.9%	2 065	6.3%	140.4%
Community & Social Services	19 541	446	2.3%	2 196	11.2%	2 642	13.5%	444	3.6%	394.5%
Sport And Recreation	12 604	678	5.4%	455	3.6%	1 134	9.0%	1 619	17.8%	(71.9%)
Public Safety	16 476	2 231	13.5%	2 302	14.0%	4 533	27.5%	-	.4%	(100.0%)
Housing	550	0	-	10	1.8%	10	1.8%	2	.1%	512.8%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	189 743	23 773	12.5%	23 262	12.3%	47 035	24.8%	35 532	22.2%	(34.5%)
Planning and Development	10 858	835	7.7%	328	3.0%	1 163	10.7%	465	3.4%	(29.5%)
Road Transport	178 885	22 938	12.8%	22 934	12.8%	45 872	25.6%	35 067	23.5%	(34.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	172 156	14 579	8.5%	17 570	10.2%	32 150	18.7%	43 334	26.6%	(59.5%)
Electricity	163 628	14 579	8.9%	16 514	10.1%	31 093	19.0%	43 136	27.2%	(61.7%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	8 527	0	-	1 056	12.4%	1 056	12.4%	198	3.8%	432.8%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	1 075 164	214 592	20.0%	342 411	31.8%	557 002	51.8%	269 810	48.1%	26.9%
Ratepayers and other	898 932	148 797	16.6%	265 211	29.5%	414 008	46.1%	228 658	49.7%	16.0%
Government - operating	119 096	49 636	41.7%	31 743	26.7%	81 379	68.3%	25 484	60.1%	24.6%
Government - capital	41 490	8 585	20.7%	36 220	87.3%	44 805	108.0%	9 899	12.5%	265.9%
Interest	15 647	7 574	48.4%	9 237	59.0%	16 811	107.4%	5 769	98.0%	60.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(984 562)	(250 915)	25.5%	(248 678)	25.3%	(499 593)	50.7%	(206 502)	47.5%	20.4%
Suppliers and employees	(910 490)	(246 040)	27.0%	(231 569)	25.4%	(477 609)	52.5%	(194 401)	49.2%	19.1%
Finance charges	(20 016)	(1 500)	7.5%	(7 353)	36.7%	(8 853)	44.2%	(2 991)	25.3%	145.8%
Transfers and grants	(54 056)	(3 374)	6.2%	(9 757)	18.0%	(13 131)	24.3%	(9 110)	29.3%	7.1%
Net Cash from/(used) Operating Activities	90 602	(36 323)	(40.1%)	93 733	103.5%	57 410	63.4%	63 308	52.9%	48.1%
Cash Flow from Investing Activities										
Receipts	(300)	773	(257.6%)	(4 463)	1 487.7%	(3 690)	1 230.1%	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	50	-	50	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(300)	773	(257.6%)	(4 513)	1 504.4%	(3 740)	1 246.8%	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(439 277)	(44 186)	10.1%	(47 668)	10.9%	(91 854)	20.9%	(84 140)	22.3%	(43.3%)
Capital assets	(439 277)	(44 186)	10.1%	(47 668)	10.9%	(91 854)	20.9%	(84 140)	22.3%	(43.3%)
Net Cash from/(used) Investing Activities	(439 577)	(43 413)	9.9%	(52 132)	11.9%	(95 545)	21.7%	(84 140)	22.3%	(38.0%)
Cash Flow from Financing Activities										
Receipts	123 112	19 489	15.8%	34 066	27.7%	53 555	43.5%	20 624	12.0%	65.2%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	122 516	18 904	15.4%	33 758	27.6%	52 662	43.0%	19 792	11.1%	70.6%
Increase (decrease) in consumer deposits	596	585	98.2%	308	51.8%	894	150.0%	832	(70.8%)	(62.9%)
Payments	(19 802)	(2 300)	11.6%	(5 152)	26.0%	(7 452)	37.6%	(3 926)	18.1%	31.2%
Repayment of borrowing	(19 802)	(2 300)	11.6%	(5 152)	26.0%	(7 452)	37.6%	(3 926)	18.1%	31.2%
Net Cash from/(used) Financing Activities	103 309	17 189	16.6%	28 914	28.0%	46 103	44.6%	16 698	10.6%	73.2%
Net Increase/(Decrease) in cash held	(245 665)	(62 547)	25.5%	70 515	(28.7%)	7 969	(3.2%)	(4 134)	12.4%	(1 805.7%)
Cash/cash equivalents at the year begin:	470 092	542 371	115.4%	479 824	102.1%	542 371	115.4%	506 787	100.2%	(5.3%)
Cash/cash equivalents at the year end:	224 427	479 824	213.8%	550 339	245.2%	550 339	245.2%	502 653	159.5%	9.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 624	50.4%	2 835	7.7%	1 768	4.8%	13 720	37.1%	36 947	26.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 930	17.0%	4 491	7.7%	3 335	5.7%	40 495	69.5%	58 252	41.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 347	26.1%	574	6.4%	325	3.6%	5 755	63.9%	9 002	6.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	66	.5%	48	.4%	30	.2%	13 538	98.9%	13 683	9.7%	-	-	-	-
Interest on Arrear Debtor Accounts	1 013	4.7%	903	4.2%	862	4.0%	18 686	87.1%	21 464	15.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 159)	(110.8%)	(1 259)	(64.6%)	(1 699)	(87.2%)	7 065	362.7%	1 948	1.4%	-	-	-	-
Total By Income Source	29 821	21.1%	7 593	5.4%	4 622	3.3%	99 259	70.2%	141 295	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	886	6.7%	161	1.2%	191	1.4%	11 969	90.6%	13 207	9.3%	-	-	-	-
Commercial	12 094	43.4%	1 121	4.0%	956	3.4%	13 699	49.2%	27 870	19.7%	-	-	-	-
Households	14 431	15.3%	5 194	5.5%	3 019	3.2%	71 793	76.0%	94 436	66.8%	-	-	-	-
Other	2 411	41.7%	1 117	19.3%	456	7.9%	1 799	31.1%	5 783	4.1%	-	-	-	-
Total By Customer Group	29 821	21.1%	7 593	5.4%	4 622	3.3%	99 259	70.2%	141 295	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	35 066	100.0%	-	-	-	-	-	-	35 066	34.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 355	100.0%	-	-	-	-	-	-	3 355	3.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 892	100.0%	-	-	-	-	-	-	2 892	2.8%
Loan repayments	4 305	100.0%	-	-	-	-	-	-	4 305	4.2%
Trade Creditors	7 089	89.7%	463	5.9%	173	2.2%	182	2.3%	7 905	7.8%
Auditor-General	1 042	100.0%	-	-	-	-	-	-	1 042	1.0%
Other	23 862	50.5%	21 997	46.6%	1 257	2.7%	126	.3%	47 241	46.4%
Total	77 611	76.2%	22 460	22.1%	1 429	1.4%	307	.3%	101 808	100.0%

Contact Details

Municipal Manager	N J Mdakane	032 437 5003
Financial Manager	Shamir Rajcoomar	032 437 5502

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	96 381	38 014	39.4%	31 143	32.3%	69 157	71.8%	22 161	73.0%	40.5%
Property rates	6 314	3 204	50.7%	485	7.7%	3 688	58.4%	690	62.9%	(29.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	215	279	130.0%	46	21.3%	325	151.3%	50	50.5%	(8.7%)
Interest earned - external investments	1 847	1 209	65.5%	1 385	75.0%	2 594	140.4%	682	49.7%	103.0%
Interest earned - outstanding debtors	488	149	30.5%	163	33.4%	311	63.8%	120	77.0%	35.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	87 218	33 063	37.9%	29 035	33.3%	62 098	71.2%	23 911	73.2%	21.4%
Other own revenue	300	111	37.2%	30	10.0%	141	47.1%	(3 291)	288.3%	(100.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	92 912	16 515	17.8%	22 171	23.9%	38 685	41.6%	19 148	39.3%	15.8%
Employee related costs	28 631	6 317	22.1%	8 112	28.3%	14 429	50.4%	5 793	47.9%	40.0%
Remuneration of councillors	9 451	2 274	24.1%	2 274	24.1%	4 548	48.1%	2 097	47.1%	8.4%
Debt impairment	2 526	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 800	-	-	-	-	-	-	-	-	-
Finance charges	951	8	.9%	12	1.3%	20	2.1%	31	21.6%	(61.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	10 001	930	9.3%	1 333	13.3%	2 263	22.6%	776	12.1%	71.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	30 552	6 986	22.9%	10 439	34.2%	17 425	57.0%	10 451	50.3%	(.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 469	21 500		8 972		30 472		3 013		
Transfers recognised - capital	56 036	7 755	13.8%	14 045	25.1%	21 799	38.9%	7 461	18.2%	88.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	59 505	29 254		23 017		52 271		10 475		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	59 505	29 254		23 017		52 271		10 475		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	59 505	29 254		23 017		52 271		10 475		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	59 505	29 254		23 017		52 271		10 475		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	59 505	7 254	12.2%	14 749	24.8%	22 003	37.0%	11 933	27.3%	23.6%
National Government	46 936	7 199	15.3%	14 514	30.9%	21 713	46.3%	11 933	27.3%	21.6%
Provincial Government	9 100	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 036	7 199	12.8%	14 514	25.9%	21 713	38.7%	11 933	27.3%	21.6%
Borrowing	959	-	-	-	-	-	-	-	-	-
Internally generated funds	2 510	54	2.2%	236	9.4%	290	11.6%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	59 505	7 254	12.2%	14 749	24.8%	22 003	37.0%	11 933	27.3%	23.6%
Governance and Administration	2 149	54	2.5%	236	11.0%	290	13.5%	7	-	3 415.6%
Executive & Council	30	19	62.2%	8	27.9%	27	90.1%	-	-	(100.0%)
Budget & Treasury Office	130	-	-	46	35.5%	46	35.5%	7	-	588.1%
Corporate Services	1 989	36	1.8%	181	9.1%	217	10.9%	-	-	(100.0%)
Community and Public Safety	2 100	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 100	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 436	5 205	13.2%	12 570	31.9%	17 775	45.1%	11 927	27.3%	5.4%
Planning and Development	11 500	-	-	-	-	-	-	-	7.7%	-
Road Transport	27 936	5 205	18.6%	12 570	45.0%	17 775	63.6%	11 927	-	5.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	15 000	1 994	13.3%	1 944	13.0%	3 938	26.3%	-	-	(100.0%)
Electricity	8 000	1 994	24.9%	1 944	24.3%	3 938	49.2%	-	-	(100.0%)
Water	7 000	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	820	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	148 647	49 313	33.2%	74 939	50.4%	124 252	83.6%	33 004	67.4%	127.1%
Ratepayers and other	3 546	1 751	49.4%	4 080	115.1%	5 831	164.4%	4 249	459.2%	(4.0%)
Government - operating	87 218	36 590	42.0%	27 550	31.6%	64 140	73.5%	22 471	77.0%	22.6%
Government - capital	56 036	9 763	17.4%	41 925	74.8%	51 688	92.2%	6 284	48.9%	567.2%
Interest	1 847	1 209	65.5%	1 385	75.0%	2 594	140.4%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(79 586)	(18 691)	23.5%	(26 800)	33.7%	(45 491)	57.2%	(25 677)	70.1%	4.4%
Suppliers and employees	(78 635)	(18 682)	23.8%	(26 788)	34.1%	(45 471)	57.8%	(25 646)	70.4%	4.5%
Finance charges	(951)	(8)	.9%	(12)	1.3%	(20)	2.1%	(31)	21.6%	(61.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	69 061	30 622	44.3%	48 139	69.7%	78 761	114.0%	7 327	64.3%	557.1%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	4 469	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	4 469	-	(100.0%)
Payments	(59 505)	(6 950)	11.7%	(14 123)	23.7%	(21 073)	35.4%	-	-	(100.0%)
Capital assets	(59 505)	(6 950)	11.7%	(14 123)	23.7%	(21 073)	35.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(59 505)	(6 950)	11.7%	(14 123)	23.7%	(21 073)	35.4%	4 469	42.4%	(416.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(959)	(69)	7.2%	(65)	6.8%	(134)	14.0%	(232)	87.8%	(71.8%)
Repayment of borrowing	(959)	(69)	7.2%	(65)	6.8%	(134)	14.0%	(232)	87.8%	(71.8%)
Net Cash from/(used) Financing Activities	(959)	(69)	7.2%	(65)	6.8%	(134)	14.0%	(232)	87.8%	(71.8%)
Net Increase/(Decrease) in cash held	8 597	23 603	274.5%	33 951	394.9%	57 554	669.5%	11 563	1 546.6%	193.6%
Cash/cash equivalents at the year begin:	2 369	57 174	2 413.4%	80 777	3 409.7%	57 174	2 413.4%	3 502	11.6%	2 206.3%
Cash/cash equivalents at the year end:	10 966	80 777	736.6%	114 728	1 046.2%	114 728	1 046.2%	15 066	120.6%	661.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	358	2.7%	483	3.6%	932	6.9%	11 674	86.8%	13 447	100.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5)	16.4%	(2)	6.5%	(1)	3.7%	(22)	73.4%	(30)	(.2%)	-	-	-	-
Total By Income Source	353	2.6%	481	3.6%	931	6.9%	11 652	86.8%	13 417	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	167	1.9%	317	3.7%	743	8.7%	7 355	85.7%	8 583	64.0%	-	-	-	-
Commercial	139	4.9%	123	4.3%	112	3.9%	2 477	86.9%	2 852	21.3%	-	-	-	-
Households	28	2.5%	23	2.0%	32	2.8%	1 050	92.7%	1 133	8.4%	-	-	-	-
Other	19	2.2%	18	2.1%	43	5.1%	769	90.6%	849	6.3%	-	-	-	-
Total By Customer Group	353	2.6%	481	3.6%	931	6.9%	11 652	86.8%	13 417	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	T Cibane	032 532 5030
Financial Manager	TM Nkosi	032 532 5001

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	82 314	12 021	14.6%	24 008	29.2%	36 029	43.8%	21 442	54.4%	12.0%
Property rates	7 107	2 162	30.4%	2 209	31.1%	4 371	61.5%	3 065	50.0%	(27.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 039	220	10.8%	251	12.3%	470	23.1%	214	52.2%	17.3%
Interest earned - external investments	2 268	406	17.9%	737	32.5%	1 143	50.4%	430	49.7%	71.5%
Interest earned - outstanding debtors	733	276	37.6%	422	57.6%	698	95.2%	206	81.4%	105.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	66 925	8 842	13.2%	20 364	30.4%	29 206	43.6%	17 385	54.7%	17.1%
Other own revenue	3 241	115	3.6%	25	.8%	141	4.3%	143	99.1%	(82.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	81 948	17 479	21.3%	22 116	27.0%	39 595	48.3%	21 260	47.8%	4.0%
Employee related costs	26 745	4 680	17.5%	6 646	24.9%	11 327	42.4%	4 422	39.7%	50.3%
Remuneration of councillors	5 536	1 003	18.1%	1 343	24.3%	2 346	42.4%	1 176	43.7%	14.2%
Debt impairment	1 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 310	-	-	-	-	-	-	-	-	-
Finance charges	2 825	220	7.8%	688	24.3%	907	32.1%	520	32.2%	32.3%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	8 504	765	9.0%	2 271	26.7%	3 035	35.7%	3 192	54.0%	(28.9%)
Transfers and grants	3 055	733	24.0%	206	6.7%	939	30.8%	-	-	(100.0%)
Other expenditure	24 972	10 078	40.4%	10 962	43.9%	21 040	84.3%	11 950	77.7%	(8.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	366	(5 458)		1 892		(3 565)		182		
Transfers recognised - capital	28 070	14 990	53.4%	10 746	38.3%	25 736	91.7%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 436	9 532		12 638		22 170		182		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 436	9 532		12 638		22 170		182		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 436	9 532		12 638		22 170		182		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 436	9 532		12 638		22 170		182		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	39 640	8 010	20.2%	5 257	13.3%	13 268	33.5%	6 480	30.4%	(18.9%)
National Government	28 070	5 175	18.4%	5 079	18.1%	10 254	36.5%	5 306	56.5%	(4.3%)
Provincial Government	2 100	1 456	69.3%	-	-	1 456	69.3%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 170	6 630	22.0%	5 079	16.8%	11 709	38.8%	5 306	56.5%	(4.3%)
Borrowing	4 200	-	-	-	-	-	-	-	-	-
Internally generated funds	5 270	966	18.3%	178	3.4%	1 144	21.7%	-	8.6%	(100.0%)
Public contributions and donations	-	414	-	-	-	414	-	1 175	-	(100.0%)
Capital Expenditure Standard Classification	39 640	8 010	20.2%	5 257	13.3%	13 268	33.5%	6 480	30.4%	(18.9%)
Governance and Administration	1 790	346	19.3%	1 500	83.8%	1 846	103.1%	-	.7%	(100.0%)
Executive & Council	30	175	583.3%	763	2 542.6%	938	3 125.9%	-	-	(100.0%)
Budget & Treasury Office	820	125	15.2%	626	76.3%	751	91.6%	-	-	(100.0%)
Corporate Services	940	46	4.9%	111	11.8%	157	16.7%	-	1.1%	(100.0%)
Community and Public Safety	4 600	2 614	56.8%	1 515	32.9%	4 128	89.7%	-	-	(100.0%)
Community & Social Services	2 500	2 614	104.5%	1 515	60.6%	4 128	165.1%	-	-	(100.0%)
Sport And Recreation	2 100	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 250	5 051	23.8%	2 243	10.6%	7 293	34.3%	6 480	32.9%	(65.4%)
Planning and Development	180	-	-	-	-	-	-	-	-	-
Road Transport	21 070	5 051	24.0%	2 243	10.6%	7 293	34.6%	6 480	33.3%	(65.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	7 800	-	-	-	-	-	-	-	-	-
Electricity	7 000	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	800	-	-	-	-	-	-	-	-	-
Other	4 200	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	112 194	35 809	31.9%	34 017	30.3%	69 825	62.2%	17 732	51.4%	91.8%
Ratepayers and other	14 298	329	2.3%	1 747	12.2%	2 077	14.5%	2 876	82.4%	(39.2%)
Government - operating	66 825	28 004	41.9%	20 364	30.5%	48 368	72.4%	14 221	70.0%	43.2%
Government - capital	28 070	7 042	25.1%	10 746	38.3%	17 788	63.4%	-	-	(100.0%)
Interest	3 001	434	14.4%	1 159	38.6%	1 593	53.1%	635	59.7%	82.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(46 666)	(13 502)	28.9%	(22 125)	47.4%	(35 627)	76.3%	(16 318)	64.1%	35.6%
Suppliers and employees	(40 786)	(13 275)	32.5%	(21 537)	52.8%	(34 812)	85.4%	(16 318)	70.0%	32.0%
Finance charges	(2 825)	(1)	-	(382)	13.5%	(382)	13.5%	-	-	(100.0%)
Transfers and grants	(3 055)	(227)	7.4%	(206)	6.7%	(433)	14.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	65 528	22 306	34.0%	11 892	18.1%	34 198	52.2%	1 414	36.5%	740.9%
Cash Flow from Investing Activities										
Receipts	-	15 000	-	9 263	-	24 263	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	15 000	-	9 263	-	24 263	-	-	-	(100.0%)
Payments	(39 640)	(8 010)	20.2%	(4 874)	12.3%	(12 885)	32.5%	(6 480)	27.3%	(24.8%)
Capital assets	(39 640)	(8 010)	20.2%	(4 874)	12.3%	(12 885)	32.5%	(6 480)	27.3%	(24.8%)
Net Cash from/(used) Investing Activities	(39 640)	6 990	(17.6%)	4 389	(11.1%)	11 379	(28.7%)	(6 480)	14.0%	(167.7%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(5 620)	(228)	4.1%	(1 074)	19.1%	(1 302)	23.2%	(205)	22.6%	422.5%
Repayment of borrowing	(5 620)	(228)	4.1%	(1 074)	19.1%	(1 302)	23.2%	(205)	22.6%	422.5%
Net Cash from/(used) Financing Activities	(5 620)	(228)	4.1%	(1 074)	19.1%	(1 302)	23.2%	(205)	(8.1%)	422.5%
Net Increase/(Decrease) in cash held	20 268	29 068	143.4%	15 207	75.0%	44 275	218.5%	(5 271)	(67.5%)	(388.5%)
Cash/cash equivalents at the year begin:	41 323	35 081	84.9%	64 149	155.2%	35 081	84.9%	61 040	117.3%	5.1%
Cash/cash equivalents at the year end:	61 591	64 149	104.2%	79 357	128.8%	79 357	128.8%	55 769	182.7%	42.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	675	5.5%	783	6.3%	615	5.0%	10 271	83.2%	12 345	100.0%	-	-	-	-
Total By Income Source	675	5.5%	783	6.3%	615	5.0%	10 271	83.2%	12 345	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	461	14.9%	546	17.6%	354	11.4%	1 737	56.1%	3 099	25.1%	-	-	-	-
Commercial	155	2.4%	178	2.8%	204	3.2%	5 848	91.6%	6 385	51.7%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	59	2.1%	59	2.1%	57	2.0%	2 686	93.9%	2 861	23.2%	-	-	-	-
Total By Customer Group	675	5.5%	783	6.3%	615	5.0%	10 271	83.2%	12 345	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	156	30.5%	99	19.3%	4	.9%	253	49.3%	512	100.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	156	30.5%	99	19.3%	4	.9%	253	49.3%	512	100.0%

Contact Details

Municipal Manager	BR Ngubane(Acting)	032 481 4500
Financial Manager	G S Majola (Acting)	032 481 4500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	653 874	160 567	24.6%	159 338	24.4%	319 905	48.9%	156 383	64.1%	1.9%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	157 198	26 021	16.6%	23 632	15.0%	49 653	31.6%	22 632	49.9%	4.4%
Service charges - sanitation revenue	106 988	10 810	10.1%	12 835	12.0%	23 645	22.1%	4 480	56.2%	186.5%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	5 473	1 147	21.0%	729	13.3%	1 876	34.3%	1 134	93.1%	(35.7%)
Rental of facilities and equipment	293	11	3.7%	114	39.0%	125	42.7%	-	-	(100.0%)
Interest earned - external investments	10 564	1 083	10.2%	990	9.4%	2 073	19.6%	336	18.2%	194.5%
Interest earned - outstanding debtors	17 755	3 279	18.5%	3 386	19.1%	6 664	37.5%	3 808	44.5%	(11.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	1 207	362	30.0%	-	-	362	30.0%	-	25.7%	-
Transfers recognised - operational	332 550	117 297	35.3%	113 550	34.1%	230 847	69.4%	94 535	72.9%	20.1%
Other own revenue	21 845	557	2.5%	4 102	18.8%	4 659	21.3%	29 458	56.7%	(86.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	545 487	141 643	26.0%	152 452	27.9%	294 095	53.9%	111 152	52.1%	37.2%
Employee related costs	165 654	38 757	23.4%	48 508	29.3%	87 265	52.7%	35 923	55.1%	35.0%
Remuneration of councillors	8 089	1 761	21.8%	2 045	25.3%	3 806	47.1%	1 543	42.6%	32.6%
Debt impairment	55 977	13 994	25.0%	13 994	25.0%	27 989	50.0%	4 837	50.0%	189.3%
Depreciation and asset impairment	26 927	14 771	54.9%	5 667	21.0%	20 438	75.9%	9 244	53.6%	(38.7%)
Finance charges	11 729	3 412	29.1%	811	6.9%	4 222	36.0%	881	37.7%	(8.0%)
Bulk purchases	40 928	19 662	48.0%	17 499	42.8%	37 161	90.8%	18 292	64.4%	(4.3%)
Other Materials	-	-	-	-	-	-	-	4 458	51.5%	(100.0%)
Contracted services	46 215	12 126	26.2%	17 690	38.3%	29 816	64.5%	12 498	55.9%	41.5%
Transfers and grants	37 886	4 141	10.9%	17 705	46.7%	21 846	57.7%	10 363	50.8%	70.8%
Other expenditure	152 083	33 020	21.7%	28 533	18.8%	61 552	40.5%	13 114	41.1%	117.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	108 387	18 924		6 886		25 810		45 232		
Transfers recognised - capital	306 688	45 051	14.7%	62 363	20.3%	107 414	35.0%	102 663	41.8%	(39.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	20 000	14 633	73.2%	-	-	14 633	73.2%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	435 075	78 608		69 249		147 857		147 895		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	435 075	78 608		69 249		147 857		147 895		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	435 075	78 608		69 249		147 857		147 895		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	435 075	78 608		69 249		147 857		147 895		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	310 764	55 926	18.0%	73 843	23.8%	129 769	41.8%	95 598	39.5%	(22.8%)
National Government	190 077	20 374	10.7%	55 888	29.4%	76 262	40.1%	63 494	48.5%	(12.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	17 544	15 799	90.1%	(489)	(2.8%)	15 310	87.3%	-	-	(100.0%)
Transfers recognised - capital	207 621	36 173	17.4%	55 400	26.7%	91 572	44.1%	63 494	43.9%	(12.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	24 196	2 700	11.2%	7 118	29.4%	9 818	40.6%	5 894	26.2%	20.8%
Public contributions and donations	78 947	17 054	21.6%	11 325	14.3%	28 379	35.9%	26 211	34.9%	(56.8%)
Capital Expenditure Standard Classification	310 764	55 926	18.0%	73 843	23.8%	129 769	41.8%	95 598	39.5%	(22.8%)
Governance and Administration	20 160	1 784	8.9%	4 536	22.5%	6 320	31.4%	1 769	10.2%	156.4%
Executive & Council	30	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	11 590	1 753	15.1%	4 042	34.9%	5 795	50.0%	1 607	9.5%	151.5%
Corporate Services	8 540	31	.4%	495	5.8%	526	6.2%	162	11.9%	205.5%
Community and Public Safety	24 415	-	-	369	1.5%	369	1.5%	2 579	14.9%	(85.7%)
Community & Social Services	75	-	-	-	-	-	-	2 579	102.5%	(100.0%)
Sport And Recreation	24 340	-	-	369	1.5%	369	1.5%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 860	355	19.1%	332	17.9%	687	37.0%	319	20.1%	4.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	1 860	355	19.1%	332	17.9%	687	37.0%	319	20.1%	4.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	264 329	53 786	20.3%	68 606	26.0%	122 393	46.3%	90 932	43.7%	(24.6%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	208 320	34 666	16.6%	54 818	26.3%	89 483	43.0%	84 159	49.9%	(34.9%)
Waste Water Management	56 010	19 121	34.1%	13 789	24.6%	32 910	58.8%	6 773	17.9%	103.6%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	924 174	210 716	22.8%	94 362	10.2%	305 078	33.0%	238 550	69.2%	(60.4%)
Ratepayers and other	240 168	18 488	7.7%	30 225	12.6%	48 712	20.3%	27 178	53.6%	11.2%
Government - operating	332 550	116 226	34.9%	-	-	116 226	34.9%	84 462	68.8%	(100.0%)
Government - capital	326 688	74 920	22.9%	62 974	19.3%	137 894	42.2%	126 183	77.4%	(50.1%)
Interest	24 768	1 083	4.4%	1 163	4.7%	2 246	9.1%	726	24.1%	60.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(475 021)	(125 581)	26.4%	(138 367)	29.1%	(263 948)	55.6%	(106 425)	61.6%	30.0%
Suppliers and employees	(425 407)	(118 028)	27.7%	(135 504)	31.9%	(253 532)	59.6%	(95 597)	63.2%	41.7%
Finance charges	(11 729)	(3 412)	29.1%	(197)	1.7%	(3 608)	30.8%	(881)	37.7%	(77.7%)
Transfers and grants	(37 886)	(4 141)	10.9%	(2 667)	7.0%	(6 807)	18.0%	(9 946)	50.5%	(73.2%)
Net Cash from/(used) Operating Activities	449 153	85 135	19.0%	(44 005)	(9.8%)	41 130	9.2%	132 125	80.8%	(133.3%)
Cash Flow from Investing Activities										
Receipts	(1 476)	(361)	24.5%	(365)	24.7%	(726)	49.2%	(361)	(.6%)	1.1%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(1 476)	(361)	24.5%	(365)	24.7%	(726)	49.2%	(361)	45.8%	1.1%
Payments	(310 764)	(55 926)	18.0%	(83 263)	26.8%	(139 189)	44.8%	(95 241)	39.4%	(12.6%)
Capital assets	(310 764)	(55 926)	18.0%	(83 263)	26.8%	(139 189)	44.8%	(95 241)	39.4%	(12.6%)
Net Cash from/(used) Investing Activities	(312 240)	(56 287)	18.0%	(83 628)	26.8%	(139 916)	44.8%	(95 602)	58.1%	(12.5%)
Cash Flow from Financing Activities										
Receipts	(1 391)	-	-	(116)	8.3%	(116)	8.3%	146	(278.8%)	(179.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(1 711)	-	-	(143)	8.3%	(143)	8.3%	146	-	(197.4%)
Increase (decrease) in consumer deposits	320	-	-	27	8.3%	27	8.3%	-	-	(100.0%)
Payments	(3 401)	4 366	(128.3%)	(5 566)	163.6%	(1 201)	35.3%	-	48.6%	(100.0%)
Repayment of borrowing	(3 401)	4 366	(128.3%)	(5 566)	163.6%	(1 201)	35.3%	-	48.6%	(100.0%)
Net Cash from/(used) Financing Activities	(4 793)	4 366	(91.1%)	(5 682)	118.6%	(1 317)	27.5%	146	90.0%	(3 979.5%)
Net Increase/(Decrease) in cash held	132 120	33 214	25.1%	(133 316)	(100.9%)	(100 102)	(75.8%)	36 669	471.6%	(463.6%)
Cash/cash equivalents at the year begin:	33 581	44 838	133.5%	78 052	232.4%	44 838	133.5%	50 849	53.5%	53.5%
Cash/cash equivalents at the year end:	165 701	78 052	47.1%	(55 264)	(33.4%)	(55 264)	(33.4%)	87 518	159.0%	(163.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 947	5.4%	5 454	5.0%	5 375	4.9%	92 621	84.7%	109 397	54.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 727	16.9%	2 622	11.9%	1 664	7.5%	14 051	63.7%	22 064	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 211	3.1%	1 249	3.2%	1 588	4.0%	35 212	89.7%	39 261	19.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 013	3.2%	1 107	3.6%	1 442	4.6%	27 614	88.6%	31 177	15.4%	-	-	-	-
Total By Income Source	11 899	5.9%	10 433	5.2%	10 069	5.0%	169 498	84.0%	201 899	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 059	10.5%	1 075	10.7%	765	7.6%	7 143	71.1%	10 041	5.0%	-	-	-	-
Commercial	1 121	15.3%	1 061	14.4%	775	10.5%	4 393	59.8%	7 351	3.6%	-	-	-	-
Households	8 939	5.3%	7 654	4.5%	7 873	4.7%	144 763	85.5%	169 228	83.8%	-	-	-	-
Other	780	5.1%	643	4.2%	657	4.3%	13 200	86.4%	15 279	7.6%	-	-	-	-
Total By Customer Group	11 899	5.9%	10 433	5.2%	10 069	5.0%	169 498	84.0%	201 899	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 148	100.0%	-	-	-	-	-	-	2 148	6.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 916	100.0%	-	-	-	-	-	-	1 916	5.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 959	91.8%	1 259	4.3%	314	1.1%	846	2.9%	29 378	87.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	31 023	92.8%	1 259	3.8%	314	.9%	846	2.5%	33 442	100.0%

Contact Details

Municipal Manager	Mr N G Kumalo - Acting MM	032 437 9501
Financial Manager	Ms Nosipho Mba	032 437 9503

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INGWE (KZN431)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	81 640	33 518	41.1%	24 693	30.2%	58 210	71.3%	18 838	46.1%	31.1%
Property rates	5 500	4 943	89.9%	(1)	-	4 942	89.9%	-	42.4%	(100.0%)
Property rates - penalties and collection charges	6	(0)	(3.1%)	(54)	(905.5%)	(55)	(908.6%)	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	350	-	-	-	-	-	-	-	-	-
Service charges - other	-	142	-	150	-	293	-	132	58.5%	13.9%
Rental of facilities and equipment	293	75	25.8%	69	23.6%	145	49.4%	71	73.7%	(1.9%)
Interest earned - external investments	4 000	876	21.9%	1 046	26.1%	1 922	48.1%	1 050	55.7%	(.4%)
Interest earned - outstanding debtors	114	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	300	155	51.8%	46	15.4%	202	67.3%	24	26.2%	94.5%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	70 746	27 171	38.4%	23 372	33.0%	50 542	71.4%	17 320	68.6%	34.9%
Other own revenue	331	155	46.7%	64	19.5%	219	66.2%	241	1.3%	(73.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	83 569	19 015	22.8%	21 583	25.8%	40 599	48.6%	15 762	40.3%	36.9%
Employee related costs	31 020	6 490	20.9%	7 606	24.5%	14 095	45.4%	6 244	46.7%	21.8%
Remuneration of councillors	6 728	1 626	24.2%	1 595	23.7%	3 221	47.9%	1 499	46.9%	6.4%
Debt impairment	1 942	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 975	2 051	34.3%	2 163	36.2%	4 214	70.5%	-	-	(100.0%)
Finance charges	361	93	25.7%	95	26.4%	188	52.1%	87	53.8%	9.5%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	2 000	-	-	-	-	-	-	-	-	-
Contracted services	4 068	1 288	31.7%	516	12.7%	1 805	44.4%	689	24.1%	(25.0%)
Transfers and grants	1 300	134	10.3%	163	12.5%	297	22.8%	-	-	(100.0%)
Other expenditure	30 175	7 334	24.3%	9 444	31.3%	16 779	55.6%	7 243	43.7%	30.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 929)	14 502		3 109		17 612		3 075		
Transfers recognised - capital	28 647	2 188	7.6%	10 544	36.8%	12 733	44.4%	7 461	60.7%	41.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 718	16 690		13 654		30 344		10 536		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 718	16 690		13 654		30 344		10 536		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 718	16 690		13 654		30 344		10 536		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 718	16 690		13 654		30 344		10 536		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	68 296	1 367	2.0%	8 240	12.1%	9 606	14.1%	12 685	40.6%	(35.0%)
National Government	28 497	270	.9%	4 867	17.1%	5 137	18.0%	9 201	67.4%	(47.1%)
Provincial Government	150	-	-	7	4.5%	7	4.5%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 647	270	.9%	4 874	17.0%	5 144	18.0%	9 201	84.4%	(47.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	39 649	1 097	2.8%	3 366	8.5%	4 463	11.3%	3 484	18.7%	(3.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	68 296	1 367	2.0%	8 240	12.1%	9 606	14.1%	12 685	40.6%	(35.0%)
Governance and Administration	1 430	35	2.4%	579	40.5%	613	42.9%	245	12.9%	136.0%
Executive & Council	70	2	2.5%	2	2.9%	4	5.4%	-	-	(100.0%)
Budget & Treasury Office	480	21	4.4%	502	104.6%	523	109.0%	7	4.9%	6 767.5%
Corporate Services	880	12	1.3%	74	8.4%	86	9.8%	238	36.6%	(68.8%)
Community and Public Safety	5 842	12	.2%	18	.3%	29	.5%	-	-	(100.0%)
Community & Social Services	5 842	12	.2%	18	.3%	29	.5%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	61 024	1 320	2.2%	7 644	12.5%	8 964	14.7%	12 147	41.3%	(37.1%)
Planning and Development	61 024	1 320	2.2%	7 644	12.5%	8 964	14.7%	12 147	41.3%	(37.1%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	293	-	(100.0%)
Electricity	-	-	-	-	-	-	-	293	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	107 388	40 409	37.6%	31 807	29.6%	72 215	67.2%	36 010	36.5%	(11.7%)
Ratepayers and other	4 136	4 483	108.4%	4 950	119.7%	9 433	228.1%	5 073	7.7%	(2.4%)
Government - operating	70 755	34 851	49.3%	22 011	31.1%	56 862	80.4%	29 733	96.4%	(26.0%)
Government - capital	28 497	132	.5%	3 800	13.3%	3 932	13.8%	157	.7%	2 317.6%
Interest	4 000	943	23.6%	1 046	26.1%	1 989	49.7%	1 047	55.6%	(.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(72 198)	(33 386)	46.2%	(23 021)	31.9%	(56 406)	78.1%	(25 441)	125.4%	(9.5%)
Suppliers and employees	(71 338)	(33 281)	46.7%	(22 773)	31.9%	(56 053)	78.6%	(25 321)	125.6%	(10.1%)
Finance charges	(360)	(93)	25.7%	(95)	26.4%	(188)	52.2%	(87)	53.8%	9.5%
Transfers and grants	(500)	(12)	2.5%	(153)	30.5%	(165)	33.0%	(34)	-	354.4%
Net Cash from/(used) Operating Activities	35 190	7 023	20.0%	8 786	25.0%	15 809	44.9%	10 568	13.1%	(16.9%)
Cash Flow from Investing Activities										
Receipts	49 306	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	49 306	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(68 296)	(279)	.4%	(8 884)	13.0%	(9 164)	13.4%	(1 949)	3.8%	355.9%
Capital assets	(68 296)	(279)	.4%	(8 884)	13.0%	(9 164)	13.4%	(1 949)	3.8%	355.9%
Net Cash from/(used) Investing Activities	(18 990)	(279)	1.5%	(8 884)	46.8%	(9 164)	48.3%	(1 949)	3.8%	355.9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(361)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(361)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(361)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	15 839	6 743	42.6%	(98)	(.6%)	6 645	42.0%	8 619	18.7%	(101.1%)
Cash/cash equivalents at the year begin:	77 244	52 421	67.9%	59 164	76.6%	52 421	67.9%	9 621	-	514.9%
Cash/cash equivalents at the year end:	93 083	59 164	63.6%	59 066	63.5%	59 066	63.5%	18 241	18.7%	223.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	8 658	100.0%	8 658	84.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	52	4.1%	101	8.0%	8	.7%	1 096	87.2%	1 256	12.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	4.6%	25	8.2%	3	1.1%	257	86.1%	298	2.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	16	100.0%	16	.2%	-	-	-	-
Total By Income Source	65	.6%	125	1.2%	12	.1%	10 026	98.0%	10 228	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	45	.9%	92	1.9%	7	.1%	4 685	97.0%	4 830	47.2%	-	-	-	-
Commercial	5	.5%	9	.8%	1	.1%	1 114	98.7%	1 130	11.0%	-	-	-	-
Households	14	1.0%	24	1.6%	4	.3%	1 471	97.2%	1 513	14.8%	-	-	-	-
Other	-	-	-	-	-	-	2 755	100.0%	2 755	26.9%	-	-	-	-
Total By Customer Group	65	.6%	125	1.2%	12	.1%	10 026	98.0%	10 228	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	N C Vezi	039 833 1038
Financial Manager	R Mabi (Deputy)	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWA SANI (KZN432)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	40 018	10 321	25.8%	16 409	41.0%	26 731	66.8%	8 027	58.9%	104.4%
Property rates	13 483	1 776	13.2%	4 158	30.8%	5 934	44.0%	3 402	46.2%	22.2%
Property rates - penalties and collection charges	1 070	182	17.0%	262	24.5%	445	41.5%	29	5.9%	818.8%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 164	391	18.1%	437	20.2%	828	38.3%	596	48.5%	(26.8%)
Service charges - other	-	-	-	209	-	209	-	-	-	(100.0%)
Rental of facilities and equipment	353	259	73.3%	(99)	(28.0%)	160	45.3%	77	44.2%	(227.7%)
Interest earned - external investments	1 541	276	17.9%	312	20.2%	587	38.1%	2	2.7%	15 328.8%
Interest earned - outstanding debtors	-	38	-	56	-	94	-	6	11.9%	813.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	107	10	9.5%	7	6.8%	17	16.2%	5	53.2%	33.0%
Licences and permits	741	41	5.5%	101	13.6%	141	19.1%	24	12.3%	318.2%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	18 253	6 974	38.2%	11 243	61.6%	18 217	99.8%	3 819	81.8%	194.4%
Other own revenue	2 306	374	16.2%	(276)	(12.0%)	97	4.2%	66	6.8%	(518.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	40 006	11 999	30.0%	14 119	35.3%	26 118	65.3%	10 568	56.2%	33.6%
Employee related costs	18 707	3 932	21.0%	(413)	(2.2%)	3 519	18.8%	4 177	43.1%	(109.9%)
Remuneration of councillors	1 541	390	25.3%	(130)	(8.5%)	260	16.9%	365	46.8%	(135.7%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 078	-	-	-	-	-	-	-	-	-
Finance charges	160	30	18.7%	(81)	(50.4%)	(51)	(31.7%)	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	7 733	1 431	18.5%	(289)	(3.7%)	1 142	14.8%	1 594	43.1%	(118.1%)
Transfers and grants	559	46	8.2%	(13)	(2.4%)	33	5.8%	-	-	(100.0%)
Other expenditure	9 227	6 170	66.9%	15 045	163.1%	21 215	229.9%	4 432	145.9%	239.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12	(1 678)		2 291		613		(2 541)		
Transfers recognised - capital	7 478	887	11.9%	2 946	39.4%	3 832	51.2%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 490	(791)		5 236		4 445		(2 541)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 490	(791)		5 236		4 445		(2 541)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 490	(791)		5 236		4 445		(2 541)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 490	(791)		5 236		4 445		(2 541)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	10 863	2 965	27.3%	(355)	(3.3%)	2 609	24.0%	175	4.8%	(302.9%)
National Government	7 478	2 730	36.5%	(999)	(13.4%)	1 732	23.2%	-	-	(100.0%)
Provincial Government	-	-	-	426	-	426	-	171	-	148.4%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	7 478	2 730	36.5%	(573)	(7.7%)	2 158	28.9%	171	5.1%	(434.2%)
Borrowing	493	-	-	-	-	-	-	-	-	-
Internally generated funds	2 892	234	8.1%	218	7.5%	452	15.6%	4	.6%	5 750.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	10 863	2 965	27.3%	(355)	(3.3%)	2 609	24.0%	175	4.8%	(302.9%)
Governance and Administration	895	-	-	38	4.3%	38	4.3%	4	5.9%	934.2%
Executive & Council	501	-	-	7	1.3%	7	1.3%	-	-	(100.0%)
Budget & Treasury Office	269	-	-	32	11.8%	32	11.8%	4	28.1%	757.2%
Corporate Services	125	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 247	2 579	49.1%	392	7.5%	2 971	56.6%	171	35.3%	128.7%
Community & Social Services	4 927	2 579	52.3%	392	8.0%	2 971	60.3%	171	35.3%	128.7%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	320	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 456	386	8.7%	(786)	(17.6%)	(400)	(9.0%)	-	-	(100.0%)
Planning and Development	91	18	19.3%	-	-	18	19.3%	-	-	-
Road Transport	4 365	368	8.4%	(786)	(18.0%)	(418)	(9.6%)	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	265	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	265	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	46 388	34 508	74.4%	20 250	43.7%	54 759	118.0%	13 008	74.8%	55.7%
Ratepayers and other	19 117	17 321	90.6%	13 232	69.2%	30 553	159.8%	5 392	38.8%	145.4%
Government - operating	18 253	12 286	67.3%	6 717	36.8%	19 002	104.1%	6 056	108.5%	10.9%
Government - capital	7 478	4 590	61.4%	-	-	4 590	61.4%	1 546	97.3%	(100.0%)
Interest	1 541	311	20.2%	302	19.6%	613	39.8%	14	5.3%	2 020.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(39 350)	(26 430)	67.2%	(20 832)	52.9%	(47 262)	120.1%	(10 035)	84.0%	107.6%
Suppliers and employees	(39 189)	(26 430)	67.4%	(20 832)	53.2%	(47 262)	120.6%	(10 035)	84.5%	107.6%
Finance charges	(160)	-	-	-	-	-	-	-	14.6%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	7 039	8 078	114.8%	(581)	(8.3%)	7 497	106.5%	2 973	51.0%	(119.5%)
Cash Flow from Investing Activities										
Receipts	101	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	101	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(10 863)	(2 947)	27.1%	(3 423)	31.5%	(6 370)	58.6%	(2 173)	38.0%	57.5%
Capital assets	(10 863)	(2 947)	27.1%	(3 423)	31.5%	(6 370)	58.6%	(2 173)	38.0%	57.5%
Net Cash from/(used) Investing Activities	(10 762)	(2 947)	27.4%	(3 423)	31.8%	(6 370)	59.2%	(2 173)	38.0%	57.5%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 993)	(219)	11.0%	(220)	11.1%	(439)	22.0%	(219)	83.2%	.4%
Repayment of borrowing	(1 993)	(219)	11.0%	(220)	11.1%	(439)	22.0%	(219)	83.2%	.4%
Net Cash from/(used) Financing Activities	(1 993)	(219)	11.0%	(220)	11.1%	(439)	22.0%	(219)	83.2%	.4%
Net Increase/(Decrease) in cash held	(5 716)	4 912	(85.9%)	(4 224)	73.9%	688	(12.0%)	581	91.1%	(827.0%)
Cash/cash equivalents at the year begin:	28 812	26 283	91.2%	31 195	108.3%	26 283	91.2%	2 485	17.0%	1 155.5%
Cash/cash equivalents at the year end:	23 095	31 195	135.1%	26 971	116.8%	26 971	116.8%	3 066	50.9%	779.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	946	8.1%	505	4.3%	333	2.8%	9 948	84.8%	11 732	87.4%	-	-	8 821	75.0%
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	230	14.3%	119	7.4%	71	4.4%	1 188	73.9%	1 608	12.0%	-	-	1 209	75.0%
Receivables from Exchange Transactions - Property Rental Debtors	29	33.7%	25	28.9%	8	9.3%	24	28.0%	86	.6%	-	-	64	75.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	1	100.0%	1	-	-	-	1	75.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 205	9.0%	649	4.8%	412	3.1%	11 161	83.1%	13 427	100.0%	-	-	10 096	75.0%
Debtors Age Analysis By Customer Group														
Organs of State	136	21.6%	31	4.8%	11	1.8%	453	71.7%	631	4.7%	-	-	295	46.0%
Commercial	64	1.0%	194	3.1%	108	1.7%	5 876	94.1%	6 243	46.5%	-	-	3 979	63.0%
Households	202	3.8%	300	5.7%	191	3.6%	4 624	86.9%	5 318	39.6%	-	-	4 334	81.0%
Other	802	65.0%	124	10.0%	101	8.1%	209	16.9%	1 235	9.2%	-	-	1 487	120.0%
Total By Customer Group	1 205	9.0%	649	4.8%	412	3.1%	11 161	83.1%	13 427	100.0%	-	-	10 096	75.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	742	100.0%	-	-	-	-	-	-	742	68.5%
Auditor-General	232	100.0%	-	-	-	-	-	-	232	21.4%
Other	109	100.0%	-	-	-	-	-	-	109	10.1%
Total	1 084	100.0%	-	-	-	-	-	-	1 084	100.0%

Contact Details

Municipal Manager	Ms NC James	033 702 1060
Financial Manager	Mr Tando Mkwetsu	033 702 1060

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	259 001	113 533	43.8%	54 700	21.1%	168 233	65.0%	43 622	42.0%	25.4%
Property rates	88 435	59 814	67.6%	9 816	11.1%	69 630	78.7%	2 177	44.6%	350.8%
Property rates - penalties and collection charges	1 910	568	29.7%	639	33.5%	1 207	63.2%	604	45.2%	5.9%
Service charges - electricity revenue	95 711	26 308	27.5%	21 306	22.3%	47 614	49.7%	19 596	48.8%	8.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10 074	4 138	41.1%	3 652	36.3%	7 790	77.3%	2 197	43.2%	66.2%
Service charges - other	1 149	280	24.4%	214	18.6%	494	43.0%	21	32.2%	899.7%
Rental of facilities and equipment	738	133	18.0%	327	44.4%	460	62.4%	105	19.0%	212.4%
Interest earned - external investments	1 090	108	9.9%	363	33.3%	471	43.2%	-	8.2%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	201	102	50.9%	154	76.6%	257	127.5%	28	9.5%	443.2%
Licences and permits	3 307	964	29.2%	771	23.3%	1 735	52.5%	412	42.0%	86.9%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	53 676	18 848	35.1%	16 818	31.3%	35 666	66.4%	16 268	27.0%	3.4%
Other own revenue	2 711	2 270	83.7%	640	23.6%	2 910	107.3%	2 213	72.4%	(71.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	271 697	73 609	27.1%	58 443	21.5%	132 052	48.6%	44 036	39.9%	32.7%
Employee related costs	84 514	22 079	26.1%	21 090	25.0%	43 168	51.1%	20 084	44.7%	5.0%
Remuneration of councillors	5 087	1 172	23.0%	1 168	23.0%	2 340	46.0%	1 088	44.9%	7.3%
Debt impairment	15 000	2 755	18.4%	736	4.9%	3 491	23.3%	383	23.0%	91.9%
Depreciation and asset impairment	42 000	9 866	23.5%	9 659	23.0%	19 524	46.5%	5 467	21.9%	76.7%
Finance charges	1 053	205	19.5%	754	71.6%	959	91.1%	181	6.0%	317.6%
Bulk purchases	75 642	26 107	34.5%	14 380	19.0%	40 487	53.5%	16 993	66.4%	(15.4%)
Other Materials	-	-	-	-	-	-	-	540	-	(100.0%)
Contracted services	15 953	3 727	23.4%	4 784	30.0%	8 511	53.4%	2 682	40.1%	78.4%
Transfers and grants	5 000	77	1.5%	116	2.3%	194	3.9%	1 358	49.9%	(91.4%)
Other expenditure	27 447	7 621	27.8%	5 756	21.0%	13 376	48.7%	(4 870)	1.0%	(218.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	130	-	(100.0%)
Surplus/(Deficit)	(12 696)	39 924		(3 743)		36 182		(413)		
Transfers recognised - capital	48 545	6 213	12.8%	16 341	33.7%	22 554	46.5%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 849	46 137		12 599		58 735		(413)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	35 849	46 137		12 599		58 735		(413)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 849	46 137		12 599		58 735		(413)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 849	46 137		12 599		58 735		(413)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	64 632	10 328	16.0%	16 351	25.3%	26 679	41.3%	3 575	11.3%	357.4%
National Government	21 545	1 535	7.1%	4 442	20.6%	5 977	27.7%	961	23.9%	362.2%
Provincial Government	27 000	8 004	29.6%	4 323	16.0%	12 327	45.7%	748	2.9%	477.6%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 545	9 540	19.7%	8 764	18.1%	18 304	37.7%	1 709	7.0%	412.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 087	788	4.9%	5 046	31.4%	5 834	36.3%	1 865	44.1%	170.6%
Public contributions and donations	-	-	-	2 540	-	2 540	-	-	-	(100.0%)
Capital Expenditure Standard Classification	64 632	10 328	16.0%	16 351	25.3%	26 679	41.3%	3 575	11.3%	357.4%
Governance and Administration	19 015	3 025	15.9%	7 199	37.9%	10 223	53.8%	495	-	1 353.6%
Executive & Council	19 000	3 025	15.9%	7 199	37.9%	10 223	53.8%	472	-	1 426.3%
Budget & Treasury Office	15	-	-	-	-	-	-	24	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	-	-	8	8.5%	8	8.5%	277	1.9%	(96.9%)
Community & Social Services	100	-	-	8	8.5%	8	8.5%	277	1.9%	(96.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	40 517	7 302	18.0%	8 633	21.3%	15 935	39.3%	2 648	13.1%	226.0%
Planning and Development	-	5 127	-	-	-	5 127	-	-	-	-
Road Transport	40 517	2 175	5.4%	8 633	21.3%	10 808	26.7%	2 648	13.1%	226.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	5 000	2	-	511	10.2%	513	10.3%	155	8.1%	230.4%
Electricity	5 000	2	-	511	10.2%	513	10.3%	155	8.1%	230.4%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	279 820	79 612	28.5%	115 126	41.1%	194 738	69.6%	80 918	62.1%	42.3%
Ratepayers and other	176 509	45 080	25.5%	76 263	43.2%	121 343	68.7%	49 632	65.7%	53.7%
Government - operating	53 676	21 512	40.1%	20 252	37.7%	41 764	77.8%	25 694	117.9%	(21.2%)
Government - capital	48 545	12 757	26.3%	18 194	37.5%	30 951	63.8%	5 149	22.9%	253.3%
Interest	1 090	264	24.2%	418	38.3%	682	62.5%	442	256.2%	(5.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(208 251)	(69 075)	33.2%	(54 437)	26.1%	(123 512)	59.3%	(67 241)	78.3%	(19.0%)
Suppliers and employees	(207 198)	(69 075)	33.3%	(54 437)	26.3%	(123 512)	59.6%	(67 241)	80.4%	(19.0%)
Finance charges	(1 053)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	71 569	10 537	14.7%	60 689	84.8%	71 226	99.5%	13 677	25.4%	343.7%
Cash Flow from Investing Activities										
Receipts	-	2 981	-	(42 663)	-	(39 682)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	2 981	-	-	-	2 981	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	(42 663)	-	(42 663)	-	-	-	(100.0%)
Payments	(64 632)	(14 894)	23.0%	(13 759)	21.3%	(28 654)	44.3%	(4 770)	18.9%	188.4%
Capital assets	(64 632)	(14 894)	23.0%	(13 759)	21.3%	(28 654)	44.3%	(4 770)	18.9%	188.4%
Net Cash from/(used) Investing Activities	(64 632)	(11 913)	18.4%	(56 422)	87.3%	(68 336)	105.7%	(4 770)	19.5%	1 082.8%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(2 800)	-	-	-	-	-	-	(521)	15.9%	(100.0%)
Repayment of borrowing	(2 800)	-	-	-	-	-	-	(521)	15.9%	(100.0%)
Net Cash from/(used) Financing Activities	(2 800)	-	-	-	-	-	-	(521)	19.3%	(100.0%)
Net Increase/(Decrease) in cash held	4 137	(1 376)	(33.3%)	4 267	103.1%	2 891	69.9%	8 386	(131.8%)	(49.1%)
Cash/cash equivalents at the year begin:	3 830	4 163	108.7%	2 787	72.8%	4 163	108.7%	(3 795)	15.9%	(173.4%)
Cash/cash equivalents at the year end:	7 967	2 787	35.0%	7 054	88.5%	7 054	88.5%	4 591	(63.9%)	53.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 559	48.0%	1 060	14.3%	1 491	20.1%	1 302	17.6%	7 413	17.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 167	15.3%	1 394	6.7%	686	3.3%	15 408	74.6%	20 655	49.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 244	16.9%	767	10.4%	617	8.4%	4 735	64.3%	7 363	17.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	240	5.7%	182	4.3%	160	3.8%	3 598	86.1%	4 179	10.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	304	13.9%	(5)	(.2%)	204	9.4%	1 674	76.9%	2 177	5.2%	-	-	-	-
Total By Income Source	8 515	20.4%	3 398	8.1%	3 159	7.6%	26 717	63.9%	41 788	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	916	112.6%	9	1.1%	8	1.0%	(120)	(14.7%)	813	1.9%	-	-	-	-
Commercial	6 034	36.0%	2 405	14.3%	2 257	13.4%	6 082	36.2%	16 778	40.2%	-	-	-	-
Households	1 311	8.7%	976	6.5%	876	5.8%	11 847	78.9%	15 009	35.9%	-	-	-	-
Other	253	2.8%	7	.1%	19	.2%	8 907	97.0%	9 187	22.0%	-	-	-	-
Total By Customer Group	8 515	20.4%	3 398	8.1%	3 159	7.6%	26 717	63.9%	41 788	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	1	1.4%	-	-	96	98.6%	97	28.0%
Auditor-General	-	-	39	100.0%	-	-	-	-	39	11.3%
Other	-	-	-	-	-	-	210	100.0%	210	60.7%
Total	-	-	40	11.7%	-	-	305	88.3%	346	100.0%

Contact Details

Municipal Manager	Mr Zamokuhle Johannes Nxumalo	039 797 6601
Financial Manager	Ms Nolubabalo Gqola	039 797 6613

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UBUHLEBEZWE (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	105 035	15 279	14.5%	26 479	25.2%	41 757	39.8%	22 920	58.9%	15.5%
Property rates	12 240	12 548	102.5%	(13)	(.1%)	12 535	102.4%	(2)	5.7%	657.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 772	381	21.5%	352	19.9%	733	41.4%	348	25.0%	1.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	434	79	18.2%	218	50.2%	297	68.4%	68	154.6%	220.9%
Interest earned - external investments	2 840	592	20.8%	1 216	42.8%	1 807	63.6%	794	52.4%	53.0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	151	28	18.4%	49	32.1%	76	50.5%	23	21.8%	115.5%
Licences and permits	3 065	728	23.8%	972	31.7%	1 700	55.5%	722	49.1%	34.6%
Agency services	670	197	29.3%	166	24.7%	362	54.1%	135	47.7%	23.1%
Transfers recognised - operational	81 162	564	.7%	22 905	28.2%	23 468	28.9%	20 747	72.4%	10.4%
Other own revenue	201	163	81.2%	615	306.7%	778	388.0%	86	200.6%	613.8%
Gains on disposal of PPE	2 500	-	-	-	-	-	-	-	-	-
Operating Expenditure	114 652	15 066	13.1%	19 943	17.4%	35 009	30.5%	16 843	38.2%	18.4%
Employee related costs	40 083	8 746	21.8%	11 145	27.8%	19 891	49.6%	8 832	48.0%	26.2%
Remuneration of councillors	7 197	1 718	23.9%	1 723	23.9%	3 441	47.8%	1 569	44.9%	9.8%
Debt impairment	1 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	18 000	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	2 946	-	-	-	-	-	-	593	24.4%	(100.0%)
Contracted services	5 493	-	-	-	-	-	-	1 336	42.0%	(100.0%)
Transfers and grants	3 000	1 136	37.9%	967	32.2%	2 103	70.1%	1 004	69.5%	(3.7%)
Other expenditure	36 933	3 465	9.4%	6 109	16.5%	9 574	25.9%	3 508	26.8%	74.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 617)	213		6 536		6 749		6 077		
Transfers recognised - capital	31 553	1 073	3.4%	1 389	4.4%	2 462	7.8%	1 434	4.8%	(3.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 936	1 286		7 925		9 211		7 511		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 936	1 286		7 925		9 211		7 511		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 936	1 286		7 925		9 211		7 511		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 936	1 286		7 925		9 211		7 511		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	40 020	2 599	6.5%	4 923	12.3%	7 522	18.8%	7 418	32.6%	(33.6%)
National Government	23 553	967	4.1%	1 356	5.8%	2 323	9.9%	5 032	30.0%	(73.0%)
Provincial Government	8 000	1 610	20.1%	1 286	16.1%	2 896	36.2%	1 613	44.5%	(20.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 553	2 577	8.2%	2 643	8.4%	5 220	16.5%	6 645	33.8%	(60.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 467	22	.3%	2 224	26.3%	2 246	26.5%	773	24.4%	187.7%
Public contributions and donations	-	-	-	57	-	57	-	-	-	(100.0%)
Capital Expenditure Standard Classification	40 020	2 599	6.5%	4 923	12.3%	7 522	18.8%	7 418	32.6%	(33.6%)
Governance and Administration	1 445	-	-	489	33.8%	489	33.8%	434	32.6%	12.6%
Executive & Council	1 175	-	-	361	30.7%	361	30.7%	357	77.5%	1.2%
Budget & Treasury Office	20	-	-	4	18.0%	4	18.0%	63	56.7%	(94.2%)
Corporate Services	250	-	-	124	49.6%	124	49.6%	14	5.3%	762.2%
Community and Public Safety	7 300	723	9.9%	946	13.0%	1 669	22.9%	2 668	36.0%	(64.6%)
Community & Social Services	5 505	480	8.7%	436	7.9%	916	16.6%	2 046	41.2%	(78.7%)
Sport And Recreation	109	243	222.8%	-	-	243	222.8%	622	40.2%	(100.0%)
Public Safety	1 686	-	-	510	30.3%	510	30.3%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 533	1 876	6.4%	2 647	9.0%	4 523	15.3%	4 234	31.0%	(37.5%)
Planning and Development	9 160	21	.2%	6	.1%	27	.3%	17	6.7%	(63.2%)
Road Transport	20 373	1 856	9.1%	2 641	13.0%	4 496	22.1%	4 217	32.4%	(37.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 742	-	-	842	48.3%	842	48.3%	82	82.3%	923.7%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 742	-	-	842	48.3%	842	48.3%	82	82.3%	923.7%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	136 586	55 450	40.6%	65 359	47.9%	120 809	88.4%	41 511	59.1%	57.5%
Ratepayers and other	21 031	19 395	92.2%	34 474	163.9%	53 869	256.1%	11 522	77.1%	199.2%
Government - operating	81 162	30 106	37.1%	22 326	27.5%	52 432	64.6%	17 070	66.4%	30.8%
Government - capital	31 553	5 670	18.0%	8 124	25.7%	13 794	43.7%	12 643	38.1%	(35.7%)
Interest	2 840	279	9.8%	435	15.3%	714	25.1%	275	43.3%	57.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(87 213)	(36 689)	42.1%	(48 942)	56.1%	(85 631)	98.2%	(2 837)	60.5%	1 625.2%
Suppliers and employees	(84 213)	(35 885)	42.6%	(47 802)	56.8%	(83 686)	99.4%	(2 223)	58.3%	2 050.6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 000)	(804)	26.8%	(1 140)	38.0%	(1 945)	64.8%	(614)	-	85.6%
Net Cash from/(used) Operating Activities	49 373	18 761	38.0%	16 418	33.3%	35 178	71.3%	38 674	56.1%	(57.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(40 020)	(1 793)	4.5%	(99)	.2%	(1 892)	4.7%	(5 320)	19.9%	(98.1%)
Capital assets	(40 020)	(1 793)	4.5%	(99)	.2%	(1 892)	4.7%	(5 320)	19.9%	(98.1%)
Net Cash from/(used) Investing Activities	(40 020)	(1 793)	4.5%	(99)	.2%	(1 892)	4.7%	(5 320)	20.7%	(98.1%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	9 353	16 968	181.4%	16 319	174.5%	33 286	355.9%	33 353	2 199.8%	(51.1%)
Cash/cash equivalents at the year begin:	57 758	-	-	16 968	29.4%	-	-	(19 944)	-	(185.1%)
Cash/cash equivalents at the year end:	67 111	16 968	25.3%	33 286	49.6%	33 286	49.6%	13 409	26.9%	148.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	87	35.8%	74	30.5%	6	2.5%	76	31.3%	243	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	87	35.8%	74	30.5%	6	2.5%	76	31.3%	243	100.0%

Contact Details

Municipal Manager	Mr Gamakulu Sineke	039 834 7700
Financial Manager	Ms Unathi P Mahlasela	039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	138 049	63 318	45.9%	43 130	31.2%	106 448	77.1%	38 669	73.3%	11.5%
Property rates	8 500	6 291	74.0%	1 165	13.7%	7 456	87.7%	925	83.0%	26.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	849	215	25.3%	208	24.5%	423	49.8%	206	51.3%	1.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 065	213	20.0%	300	28.2%	513	48.2%	188	59.7%	59.7%
Interest earned - external investments	2 000	1 024	51.2%	652	32.6%	1 676	83.8%	716	108.9%	(8.9%)
Interest earned - outstanding debtors	250	27	10.7%	18	7.4%	45	18.0%	105	63.4%	(82.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	600	246	41.0%	152	25.4%	398	66.4%	179	71.9%	(15.1%)
Licences and permits	250	126	50.3%	150	59.9%	275	110.2%	71	55.9%	110.0%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	123 111	53 153	43.2%	39 304	31.9%	92 457	75.1%	32 580	74.5%	20.6%
Other own revenue	1 424	2 024	142.1%	1 181	82.9%	3 205	225.0%	3 699	58.0%	(68.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	147 097	33 668	22.9%	38 708	26.3%	72 376	49.2%	31 814	57.2%	21.7%
Employee related costs	43 690	10 497	24.0%	11 298	25.9%	21 796	49.9%	9 436	49.2%	19.7%
Remuneration of councillors	13 185	3 007	22.8%	3 012	22.8%	6 019	45.7%	2 857	44.5%	5.4%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 250	8 952	62.8%	9 146	64.2%	18 098	127.0%	8 675	208.5%	5.4%
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	7 420	1 901	25.6%	2 227	30.0%	4 128	55.6%	1 727	55.6%	28.9%
Transfers and grants	1 540	1 404	91.2%	888	57.7%	2 292	148.8%	304	14.8%	192.0%
Other expenditure	67 012	7 906	11.8%	12 137	18.1%	20 043	29.9%	8 814	43.5%	37.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 047)	29 650		4 422		34 072		6 855		
Transfers recognised - capital	70 396	31 587	44.9%	37 020	52.6%	68 607	97.5%	46 642	-	(20.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	61 349	61 237		41 442		102 679		53 497		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	61 349	61 237		41 442		102 679		53 497		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	61 349	61 237		41 442		102 679		53 497		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	61 349	61 237		41 442		102 679		53 497		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	82 596	6 681	8.1%	21 175	25.6%	27 855	33.7%	28 406	48.5%	(25.5%)
National Government	70 396	6 322	9.0%	20 917	29.7%	27 239	38.7%	23 181	48.7%	(9.8%)
Provincial Government	-	-	-	-	-	-	-	4 938	49.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	70 396	6 322	9.0%	20 917	29.7%	27 239	38.7%	28 119	48.7%	(25.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 200	359	2.9%	258	2.1%	617	5.1%	287	46.6%	(10.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	82 596	6 681	8.1%	21 175	25.6%	27 855	33.7%	28 406	48.5%	(25.5%)
Governance and Administration	4 300	215	5.0%	104	2.4%	319	7.4%	56	63.2%	85.6%
Executive & Council	200	69	34.4%	27	13.6%	96	48.0%	16	97.7%	73.7%
Budget & Treasury Office	100	-	-	47	46.7%	47	46.7%	23	36.9%	101.5%
Corporate Services	4 000	146	3.7%	30	.8%	177	4.4%	17	3.8%	75.0%
Community and Public Safety	1 500	123	8.2%	131	8.7%	254	16.9%	127	7.8%	3.0%
Community & Social Services	1 500	123	8.2%	131	8.7%	254	16.9%	127	7.8%	3.0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	76 796	6 342	8.3%	20 940	27.3%	27 282	35.5%	28 223	48.9%	(25.8%)
Planning and Development	400	20	5.0%	-	-	20	5.0%	-	-	-
Road Transport	76 396	6 322	8.3%	20 940	27.4%	27 262	35.7%	28 223	51.1%	(25.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	221 602	93 015	42.0%	79 563	35.9%	172 579	77.9%	85 239	73.5%	(6.7%)
Ratepayers and other	26 095	7 225	27.7%	2 569	9.8%	9 794	37.5%	5 196	59.5%	(50.6%)
Government - operating	123 111	53 153	43.2%	39 304	31.9%	92 457	75.1%	32 580	74.5%	20.6%
Government - capital	70 396	31 587	44.9%	37 020	52.6%	68 607	97.5%	46 642	75.5%	(20.6%)
Interest	2 000	1 050	52.5%	671	33.5%	1 721	86.0%	821	123.5%	(18.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(124 757)	(23 240)	18.6%	(28 899)	23.2%	(52 140)	41.8%	(23 097)	44.6%	25.1%
Suppliers and employees	(124 217)	(23 012)	18.5%	(28 674)	23.1%	(51 687)	41.6%	(22 894)	44.8%	25.2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(540)	(228)	42.3%	(225)	41.7%	(453)	83.9%	(203)	32.6%	10.9%
Net Cash from/(used) Operating Activities	96 845	69 775	72.0%	50 664	52.3%	120 439	124.4%	62 142	100.3%	(18.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(82 596)	(6 681)	8.1%	(21 175)	25.6%	(27 855)	33.7%	(30 475)	50.5%	(30.5%)
Capital assets	(82 596)	(6 681)	8.1%	(21 175)	25.6%	(27 855)	33.7%	(30 475)	50.5%	(30.5%)
Net Cash from/(used) Investing Activities	(82 596)	(6 681)	8.1%	(21 175)	25.6%	(27 855)	33.7%	(30 475)	50.5%	(30.5%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	14 250	63 094	442.8%	29 489	206.9%	92 584	649.7%	31 667	661.7%	(6.9%)
Cash/cash equivalents at the year begin:	43 406	51 715	119.1%	114 809	264.5%	51 715	119.1%	74 431	100.0%	54.2%
Cash/cash equivalents at the year end:	57 655	114 809	199.1%	144 298	250.3%	144 298	250.3%	106 099	202.5%	36.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	167	4.9%	129	3.7%	102	3.0%	3 050	88.5%	3 449	56.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	71	5.7%	62	5.0%	56	4.5%	1 057	84.8%	1 246	20.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	65	21.2%	33	10.7%	34	11.2%	174	56.9%	306	5.0%	-	-	-	-
Interest on Arrear Debtor Accounts	18	2.9%	17	2.8%	17	2.7%	556	91.6%	607	9.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	43	7.9%	54	10.1%	17	3.1%	424	78.8%	538	8.7%	-	-	-	-
Total By Income Source	364	5.9%	295	4.8%	226	3.7%	5 261	85.6%	6 146	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14	.9%	13	.8%	4	.2%	1 501	98.0%	1 531	24.9%	-	-	-	-
Commercial	155	11.2%	121	8.8%	103	7.5%	1 000	72.5%	1 378	22.4%	-	-	-	-
Households	127	4.5%	106	3.8%	98	3.5%	2 482	88.2%	2 814	45.8%	-	-	-	-
Other	68	16.1%	54	12.9%	21	5.0%	278	65.9%	422	6.9%	-	-	-	-
Total By Customer Group	364	5.9%	295	4.8%	226	3.7%	5 261	85.6%	6 146	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	674	100.0%	-	-	-	-	-	-	674	4.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	381	100.0%	-	-	-	-	-	-	381	2.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 946	100.0%	-	-	-	-	-	-	14 946	93.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	16 001	100.0%	-	-	-	-	-	-	16 001	100.0%

Contact Details

Municipal Manager	Mr ZS Sikhosana	039 259 5309
Financial Manager	Mrs T. Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	351 944	106 582	30.3%	104 752	29.8%	211 334	60.0%	91 835	73.0%	14.1%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	31 037	8 167	26.3%	10 366	33.4%	18 533	59.7%	12 017	42.6%	(13.7%)
Service charges - sanitation revenue	14 276	3 991	28.0%	4 934	34.6%	8 925	62.5%	-	-	(100.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2 666	1 082	40.6%	1 094	41.0%	2 177	81.7%	1 232	80.5%	(11.2%)
Interest earned - outstanding debtors	5 179	1 673	32.3%	1 812	35.0%	3 485	67.3%	1 333	-	35.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	293 536	91 289	31.1%	86 076	29.3%	177 366	60.4%	76 785	75.6%	12.1%
Other own revenue	5 250	378	7.2%	470	9.0%	849	16.2%	468	211.2%	.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	341 158	66 607	19.5%	71 455	20.9%	138 062	40.5%	60 870	44.5%	17.4%
Employee related costs	114 274	26 015	22.8%	25 554	22.4%	51 569	45.1%	23 824	52.7%	7.3%
Remuneration of councillors	6 655	1 341	20.1%	1 337	20.1%	2 678	40.2%	1 242	38.9%	7.6%
Debt impairment	10 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21 396	-	-	-	-	-	-	-	-	-
Finance charges	2 639	88	3.3%	1 287	48.8%	1 375	52.1%	1 427	40.8%	(9.8%)
Bulk purchases	5 000	1 107	22.1%	2 385	47.7%	3 492	69.8%	2 080	39.6%	14.7%
Other Materials	472	-	-	-	-	-	-	-	-	-
Contracted services	25 970	6 748	26.0%	11 795	45.4%	18 543	71.4%	7 357	29.0%	60.3%
Transfers and grants	-	10 757	-	-	-	10 757	-	4 255	68.8%	(100.0%)
Other expenditure	154 752	20 552	13.3%	29 097	18.8%	49 649	32.1%	20 685	60.1%	40.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 785	39 975		33 297		73 272		30 964		
Transfers recognised - capital	245 526	-	-	-	-	-	-	146 096	93.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	256 311	39 975		33 297		73 272		177 060		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	256 311	39 975		33 297		73 272		177 060		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	256 311	39 975		33 297		73 272		177 060		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	256 311	39 975		33 297		73 272		177 060		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	259 260	28 800	11.1%	66 813	25.8%	95 613	36.9%	66 990	51.8%	(.3%)
National Government	245 776	28 800	11.7%	66 089	26.9%	94 889	38.6%	63 007	51.3%	4.9%
Provincial Government	-	-	-	-	-	-	-	2 912	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	245 776	28 800	11.7%	66 089	26.9%	94 889	38.6%	65 919	55.0%	.3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 484	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	724	-	724	-	1 071	12.4%	(32.4%)
Capital Expenditure Standard Classification	259 260	28 800	11.1%	66 813	25.8%	95 613	36.9%	66 990	51.8%	(.3%)
Governance and Administration	3 709	33	.9%	1 431	38.6%	1 464	39.5%	1 338	69.4%	7.0%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	100	-	-	-	-	-	-	-	-	-
Corporate Services	3 609	33	.9%	1 431	39.6%	1 464	40.6%	1 338	72.2%	7.0%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 825	-	-	-	-	-	-	-	-	-
Planning and Development	2 825	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	252 726	28 767	11.4%	65 382	25.9%	94 148	37.3%	65 652	51.6%	(.4%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	5 200	-	-	0	-	0	-	-	-	(100.0%)
Waste Water Management	247 526	28 767	11.6%	65 381	26.4%	94 148	38.0%	65 652	51.7%	(.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	586 128	216 786	37.0%	150 515	25.7%	367 301	62.7%	175 379	83.9%	(14.2%)
Ratepayers and other	40 363	5 361	13.3%	13 964	34.6%	19 326	47.9%	9 928	57.4%	40.7%
Government - operating	293 536	93 976	32.0%	86 459	29.5%	180 434	61.5%	76 350	78.1%	13.2%
Government - capital	245 526	114 697	46.7%	47 188	19.2%	161 886	65.9%	87 038	92.9%	(45.8%)
Interest	6 702	2 752	41.1%	2 903	43.3%	5 655	84.4%	2 063	185.8%	40.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(309 126)	(98 982)	32.0%	(117 563)	38.0%	(216 545)	70.1%	(72 302)	78.2%	62.6%
Suppliers and employees	(306 476)	(88 137)	28.8%	(116 276)	37.9%	(204 413)	66.7%	(66 619)	79.4%	74.5%
Finance charges	(2 650)	(88)	3.3%	(1 287)	48.6%	(1 375)	51.9%	(1 427)	40.8%	(9.8%)
Transfers and grants	-	(10 757)	-	-	-	(10 757)	-	(4 255)	68.8%	(100.0%)
Net Cash from/(used) Operating Activities	277 001	117 804	42.5%	32 951	11.9%	150 756	54.4%	103 077	88.7%	(68.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(259 261)	(28 800)	11.1%	(66 813)	25.8%	(95 613)	36.9%	(75 053)	58.8%	(11.0%)
Capital assets	(259 261)	(28 800)	11.1%	(66 813)	25.8%	(95 613)	36.9%	(75 053)	58.8%	(11.0%)
Net Cash from/(used) Investing Activities	(259 261)	(28 800)	11.1%	(66 813)	25.8%	(95 613)	36.9%	(75 053)	58.8%	(11.0%)
Cash Flow from Financing Activities										
Receipts	114	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(16)	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	130	-	-	-	-	-	-	-	-	-
Payments	(3 486)	(511)	14.7%	(1 176)	33.7%	(1 687)	48.4%	(1 297)	52.0%	(9.4%)
Repayment of borrowing	(3 486)	(511)	14.7%	(1 176)	33.7%	(1 687)	48.4%	(1 297)	52.0%	(9.4%)
Net Cash from/(used) Financing Activities	(3 372)	(511)	15.2%	(1 176)	34.9%	(1 687)	50.0%	(1 297)	52.3%	(9.4%)
Net Increase/(Decrease) in cash held	14 368	88 493	615.9%	(35 037)	(243.8%)	53 456	372.0%	26 727	371.2%	(231.1%)
Cash/cash equivalents at the year begin:	30 517	29 474	96.6%	117 967	386.6%	29 474	96.6%	83 668	67.3%	41.0%
Cash/cash equivalents at the year end:	44 886	117 967	262.8%	82 930	184.8%	82 930	184.8%	110 395	203.3%	(24.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 699	5.0%	3 601	4.9%	2 856	3.9%	63 561	86.2%	73 717	64.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 445	5.0%	1 407	4.9%	1 116	3.9%	24 831	86.2%	28 798	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	618	5.0%	602	4.9%	477	3.9%	10 625	86.2%	12 322	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	5 762	5.0%	5 610	4.9%	4 449	3.9%	99 016	86.2%	114 837	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 080	14.4%	2 182	15.1%	1 288	8.9%	8 905	61.6%	14 455	12.6%	-	-	-	-
Commercial	756	7.7%	515	5.2%	348	3.5%	8 237	83.6%	9 857	8.6%	-	-	-	-
Households	2 926	3.2%	2 913	3.2%	2 812	3.1%	81 874	90.4%	90 525	78.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 762	5.0%	5 610	4.9%	4 449	3.9%	99 016	86.2%	114 837	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	383	100.0%	-	-	-	-	-	-	383	8.2%
PAYE deductions	1 345	100.0%	-	-	-	-	-	-	1 345	28.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 617	100.0%	-	-	-	-	-	-	2 617	55.7%
Auditor-General	351	100.0%	-	-	-	-	-	-	351	7.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	4 696	100.0%	-	-	-	-	-	-	4 696	100.0%

Contact Details

Municipal Manager	AN Dlamini	039 834 8708
Financial Manager	Mthethunzima Mkatu	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER GIYANI (LIM331)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	240 310	86 576	36.0%	71 703	29.8%	158 279	65.9%	63 055	70.7%	13.7%
Property rates	30 000	7 159	23.9%	7 167	23.9%	14 327	47.8%	6 779	45.2%	5.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 955	1 015	25.7%	1 018	25.7%	2 033	51.4%	965	79.1%	5.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	727	245	33.8%	175	24.0%	420	57.8%	162	50.3%	8.0%
Interest earned - external investments	5 500	1 869	34.0%	1 849	33.6%	3 718	67.6%	1 307	49.8%	41.5%
Interest earned - outstanding debtors	11 500	3 260	28.3%	3 874	33.7%	7 134	62.0%	3 269	17 265.4%	18.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	47	22	46.9%	12	25.7%	34	72.6%	16	23.2%	(23.7%)
Licences and permits	5 100	1 554	30.5%	1 137	22.3%	2 690	52.8%	1 093	42.2%	4.0%
Agency services	400	2	.4%	-	-	2	.4%	-	-	-
Transfers recognised - operational	178 190	71 927	40.4%	56 114	31.5%	128 041	71.9%	49 221	74.9%	14.0%
Other own revenue	4 391	(477)	(10.9%)	357	8.1%	(120)	(2.7%)	243	16.3%	46.7%
Gains on disposal of PPE	500	-	-	-	-	-	-	-	-	-
Operating Expenditure	235 438	39 496	16.8%	41 478	17.6%	80 974	34.4%	35 325	36.8%	17.4%
Employee related costs	94 995	22 433	23.6%	22 721	23.9%	45 154	47.5%	19 320	47.4%	17.6%
Remuneration of councillors	16 945	4 119	24.3%	4 104	24.2%	8 223	48.5%	3 672	39.8%	11.8%
Debt impairment	20 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	30 000	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	7 555	1 142	15.1%	770	10.2%	1 912	25.3%	465	28.2%	65.7%
Contracted services	12 050	1 318	10.9%	636	5.3%	1 954	16.2%	3 243	35.1%	(80.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	53 894	10 484	19.5%	13 248	24.6%	23 732	44.0%	8 625	52.3%	53.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 871	47 080		30 225		77 305		27 731		
Transfers recognised - capital	66 046	38 178	57.8%	21 401	32.4%	59 579	90.2%	25 303	71.2%	(15.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	70 917	85 258		51 626		136 884		53 034		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	70 917	85 258		51 626		136 884		53 034		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	70 917	85 258		51 626		136 884		53 034		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	70 917	85 258		51 626		136 884		53 034		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	100 918	12 088	12.0%	24 757	24.5%	36 845	36.5%	23 911	45.0%	3.5%
National Government	63 805	10 353	16.2%	22 195	34.8%	32 548	51.0%	16 304	47.5%	36.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	63 805	10 353	16.2%	22 195	34.8%	32 548	51.0%	16 304	47.5%	36.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	37 114	1 735	4.7%	2 562	6.9%	4 298	11.6%	7 607	40.3%	(66.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	100 918	12 088	12.0%	24 757	24.5%	36 845	36.5%	23 911	45.0%	3.5%
Governance and Administration	24 313	414	1.7%	2 618	10.8%	3 032	12.5%	7 015	58.5%	(62.7%)
Executive & Council	150	-	-	56	37.1%	56	37.1%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	24 163	414	1.7%	2 562	10.6%	2 976	12.3%	7 015	58.5%	(63.5%)
Community and Public Safety	13 611	1 280	9.4%	3 548	26.1%	4 828	35.5%	626	25.5%	466.9%
Community & Social Services	3 150	-	-	-	-	-	-	-	-	-
Sport And Recreation	10 461	1 280	12.2%	3 548	33.9%	4 828	46.2%	626	44.3%	466.9%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	48 494	8 978	18.5%	18 591	38.3%	27 568	56.8%	10 498	42.3%	77.1%
Planning and Development	1 450	-	-	-	-	-	-	1 434	12.3%	(100.0%)
Road Transport	47 044	8 978	19.1%	18 591	39.5%	27 568	58.6%	9 063	51.5%	105.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	14 500	1 417	9.8%	-	-	1 417	9.8%	5 773	49.9%	(100.0%)
Electricity	11 500	1 417	12.3%	-	-	1 417	12.3%	5 773	49.9%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	3 000	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	284 669	128 212	45.0%	94 492	33.2%	222 703	78.2%	83 910	70.0%	12.6%
Ratepayers and other	34 933	16 237	46.5%	15 128	43.3%	31 365	89.8%	8 078	45.6%	87.3%
Government - operating	178 190	71 927	40.4%	56 114	31.5%	128 041	71.9%	49 221	74.9%	14.0%
Government - capital	66 046	38 178	57.8%	21 401	32.4%	59 579	90.2%	25 303	71.2%	(15.4%)
Interest	5 500	1 869	34.0%	1 849	33.6%	3 718	67.6%	1 307	49.8%	41.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(185 438)	(41 820)	22.6%	(40 147)	21.6%	(81 967)	44.2%	(42 015)	64.5%	(4.4%)
Suppliers and employees	(184 988)	(41 820)	22.6%	(40 147)	21.7%	(81 967)	44.3%	(42 015)	64.6%	(4.4%)
Finance charges	(450)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	99 232	86 392	87.1%	54 345	54.8%	140 737	141.8%	41 895	78.7%	29.7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(100 918)	(12 088)	12.0%	(24 757)	24.5%	(36 845)	36.5%	(23 911)	45.0%	3.5%
Capital assets	(100 918)	(12 088)	12.0%	(24 757)	24.5%	(36 845)	36.5%	(23 911)	45.0%	3.5%
Net Cash from/(used) Investing Activities	(100 918)	(12 088)	12.0%	(24 757)	24.5%	(36 845)	36.5%	(23 911)	45.0%	3.5%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 687)	74 304	(4 405.8%)	29 588	(1 754.4%)	103 892	(6 160.2%)	17 984	853.4%	64.5%
Cash/cash equivalents at the year begin:	20 000	86 418	432.1%	160 722	803.6%	86 418	432.1%	112 447	484.5%	42.9%
Cash/cash equivalents at the year end:	18 314	160 722	877.6%	190 309	1 039.2%	190 309	1 039.2%	130 431	545.1%	45.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 546	3.0%	1 407	2.7%	1 197	2.3%	47 603	92.0%	51 753	48.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	255	2.0%	(197)	(1.6%)	260	2.1%	12 297	97.5%	12 615	11.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	1.8%	34	2.0%	30	1.7%	1 627	94.5%	1 721	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 690	4.2%	1 055	2.6%	1 094	2.7%	36 049	90.4%	39 887	37.6%	-	-	-	-
Total By Income Source	3 521	3.3%	2 299	2.2%	2 581	2.4%	97 576	92.1%	105 977	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 831	5.2%	1 674	4.8%	1 092	3.1%	30 628	86.9%	35 225	33.2%	-	-	-	-
Commercial	342	2.0%	(113)	(.7%)	390	2.3%	16 380	96.4%	16 999	16.0%	-	-	-	-
Households	1 348	2.7%	731	1.5%	1 116	2.3%	46 137	93.5%	49 333	46.6%	-	-	-	-
Other	(0)	-	7	.2%	(18)	(.4%)	4 431	100.2%	4 420	4.2%	-	-	-	-
Total By Customer Group	3 521	3.3%	2 299	2.2%	2 581	2.4%	97 576	92.1%	105 977	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Hoaeane N Sedibaneng (acting)	015 811 5500
Financial Manager	Mr R H Maluleke	015 811 5500

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER LETABA (LIM332)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	276 686	11 306	4.1%	14 456	5.2%	25 762	9.3%	16 561	32.5%	(12.7%)
Property rates	6 355	2 199	34.6%	2 229	35.1%	4 428	69.7%	2 129	70.9%	4.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	13 700	3 521	25.7%	2 986	21.8%	6 508	47.5%	9 770	86.2%	(69.4%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 971	898	30.2%	886	29.8%	1 784	60.0%	886	44.2%	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	223	22	10.1%	11	5.0%	34	15.1%	30	25.9%	(62.4%)
Interest earned - external investments	3 611	-	-	1 433	39.7%	1 433	39.7%	-	-	(100.0%)
Interest earned - outstanding debtors	5 607	1 434	25.6%	1 663	29.7%	3 097	55.2%	1 219	48.5%	36.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	337	24	7.1%	18	5.3%	42	12.4%	69	33.2%	(74.1%)
Licences and permits	5 607	905	16.1%	596	10.6%	1 501	26.8%	753	28.8%	(20.9%)
Agency services	1 738	411	23.6%	483	27.8%	894	51.4%	368	42.9%	31.1%
Transfers recognised - operational	171 854	823	.5%	3 295	1.9%	4 118	2.4%	602	41.6%	446.9%
Other own revenue	64 576	1 070	1.7%	856	1.3%	1 926	3.0%	735	2.0%	16.5%
Gains on disposal of PPE	106	-	-	-	-	-	-	-	-	-
Operating Expenditure	164 151	31 006	18.9%	31 038	18.9%	62 044	37.8%	29 804	40.1%	4.1%
Employee related costs	64 346	14 029	21.8%	13 579	21.1%	27 608	42.9%	12 374	42.5%	9.7%
Remuneration of councillors	16 856	3 761	22.3%	3 793	22.5%	7 553	44.8%	3 533	43.1%	7.4%
Debt impairment	6 011	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 049	-	-	-	-	-	-	-	-	-
Finance charges	2 108	319	15.2%	311	14.8%	630	29.9%	343	35.0%	(9.3%)
Bulk purchases	13 484	3 314	24.6%	1 805	13.4%	5 120	38.0%	1 905	49.2%	(5.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	8 884	1 483	16.7%	2 306	26.0%	3 789	42.6%	2 538	26.0%	(9.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	42 413	8 099	19.1%	9 471	22.3%	17 570	41.4%	9 111	52.0%	3.9%
Loss on disposal of PPE	-	-	-	(227)	-	(227)	-	-	-	(100.0%)
Surplus/(Deficit)	112 535	(19 700)		(16 582)		(36 282)		(13 243)		
Transfers recognised - capital	53 440	-	-	-	-	-	-	12 367	36.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	165 975	(19 700)		(16 582)		(36 282)		(876)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	165 975	(19 700)		(16 582)		(36 282)		(876)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	165 975	(19 700)		(16 582)		(36 282)		(876)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	165 975	(19 700)		(16 582)		(36 282)		(876)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	165 975	18 535	11.2%	30 630	18.5%	49 165	29.6%	16 573	17.0%	84.8%
National Government	53 440	7 450	13.9%	3 449	6.5%	10 899	20.4%	12 367	36.8%	(72.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 440	7 450	13.9%	3 449	6.5%	10 899	20.4%	12 367	36.8%	(72.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	112 535	11 085	9.9%	27 181	24.2%	38 266	34.0%	4 206	9.2%	546.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	165 975	18 535	11.2%	30 630	18.5%	49 165	29.6%	16 573	17.0%	84.8%
Governance and Administration	4 321	-	-	10	.2%	10	.2%	603	26.2%	(98.4%)
Executive & Council	750	-	-	-	-	-	-	-	126.6%	-
Budget & Treasury Office	638	-	-	2	.2%	2	.2%	61	6.1%	(97.4%)
Corporate Services	2 933	-	-	8	.3%	8	.3%	542	16.9%	(98.5%)
Community and Public Safety	43 390	2 960	6.8%	2 247	5.2%	5 207	12.0%	15 292	49.1%	(85.3%)
Community & Social Services	18 310	824	4.5%	700	3.8%	1 525	8.3%	-	-	(100.0%)
Sport And Recreation	18 240	2 136	11.7%	942	5.2%	3 078	16.9%	12 699	49.4%	(92.6%)
Public Safety	6 840	-	-	604	8.8%	604	8.8%	2 593	77.6%	(76.7%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	104 088	15 310	14.7%	24 903	23.9%	40 213	38.6%	500	6.2%	4 877.3%
Planning and Development	6 000	611	10.2%	10 580	176.3%	11 191	186.5%	-	2.6%	(100.0%)
Road Transport	98 088	14 699	15.0%	14 323	14.6%	29 022	29.6%	500	6.8%	2 762.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	14 176	265	1.9%	3 470	24.5%	3 735	26.3%	178	.7%	1 854.4%
Electricity	5 526	265	4.8%	473	8.6%	738	13.3%	178	6.9%	166.3%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	3 650	-	-	1 568	43.0%	1 568	43.0%	-	-	(100.0%)
Waste Management	5 000	-	-	1 429	28.6%	1 429	28.6%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	302 878	92 134	30.4%	28 510	9.4%	120 643	39.8%	77 604	54.3%	(63.3%)
Ratepayers and other	65 988	6 597	10.0%	5 934	9.0%	12 531	19.0%	5 395	12.9%	10.0%
Government - operating	171 854	69 563	40.5%	-	-	69 563	40.5%	49 166	75.4%	(100.0%)
Government - capital	53 440	14 540	27.2%	19 480	36.5%	34 020	63.7%	21 825	68.6%	(10.7%)
Interest	11 596	1 434	12.4%	3 096	26.7%	4 530	39.1%	1 219	30.6%	154.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	164 151	(31 854)	(19.4%)	(31 844)	(19.4%)	(63 698)	(38.8%)	(29 804)	40.3%	6.8%
Suppliers and employees	162 044	(31 535)	(19.5%)	(31 533)	(19.5%)	(63 068)	(38.9%)	(29 461)	40.3%	7.0%
Finance charges	2 107	(319)	(15.2%)	(311)	(14.8%)	(630)	(29.9%)	(343)	34.9%	(9.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	467 028	60 279	12.9%	(3 334)	(.7%)	56 945	12.2%	47 800	69.0%	(107.0%)
Cash Flow from Investing Activities										
Receipts	106	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	106	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	165 975	(18 535)	(11.2%)	(30 630)	(18.5%)	(49 165)	(29.6%)	(16 573)	18.9%	84.8%
Capital assets	165 975	(18 535)	(11.2%)	(30 630)	(18.5%)	(49 165)	(29.6%)	(16 573)	18.9%	84.8%
Net Cash from/(used) Investing Activities	166 082	(18 535)	(11.2%)	(30 630)	(18.4%)	(49 165)	(29.6%)	(16 573)	27.0%	84.8%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	817	(221)	(27.1%)	(230)	(28.1%)	(451)	(55.2%)	(198)	62.5%	16.2%
Repayment of borrowing	817	(221)	(27.1%)	(230)	(28.1%)	(451)	(55.2%)	(198)	62.5%	16.2%
Net Cash from/(used) Financing Activities	817	(221)	(27.1%)	(230)	(28.1%)	(451)	(55.2%)	(198)	62.5%	16.2%
Net Increase/(Decrease) in cash held	633 927	41 523	6.6%	(34 194)	(5.4%)	7 330	1.2%	31 029	184.3%	(210.2%)
Cash/cash equivalents at the year begin:	66 612	76 326	114.6%	117 850	176.9%	76 326	114.6%	87 667	158.7%	34.4%
Cash/cash equivalents at the year end:	700 539	117 850	16.8%	83 656	11.9%	83 656	11.9%	118 696	172.9%	(29.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	961	5.4%	870	4.9%	934	5.2%	15 061	84.5%	17 826	21.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	894	3.5%	734	2.9%	688	2.7%	23 374	91.0%	25 690	30.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	483	1.9%	489	1.9%	464	1.8%	23 979	94.3%	25 415	30.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	55	.4%	68	.4%	69	.4%	15 356	98.8%	15 548	18.4%	-	-	-	-
Total By Income Source	2 393	2.8%	2 161	2.6%	2 155	2.6%	77 769	92.1%	84 478	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	77	3.7%	78	3.8%	73	3.5%	1 832	88.9%	2 060	2.4%	-	-	-	-
Commercial	507	8.4%	302	5.0%	251	4.2%	4 956	82.4%	6 016	7.1%	-	-	-	-
Households	1 810	2.4%	1 781	2.3%	1 830	2.4%	70 981	92.9%	76 402	90.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 393	2.8%	2 161	2.6%	2 155	2.6%	77 769	92.1%	84 478	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	496	100.0%	-	-	-	-	-	-	496	39.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	746	100.0%	-	-	-	-	-	-	746	60.1%
Total	1 242	100.0%	-	-	-	-	-	-	1 242	100.0%

Contact Details

Municipal Manager	Mrs T G Mashaba	015 309 9246/7/8
Financial Manager	Motjatji Florah Mankgabe	015 309 9246/7/8

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TZANEEN (LIM333)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	824 368	254 180	30.8%	315 720	38.3%	569 899	69.1%	178 010	53.4%	77.4%
Property rates	64 000	18 441	28.8%	6 195	9.7%	24 637	38.5%	17 057	64.7%	(63.7%)
Property rates - penalties and collection charges	4 500	1 399	31.1%	456	10.1%	1 855	41.2%	1 209	57.8%	(62.3%)
Service charges - electricity revenue	405 774	111 444	27.5%	238 998	58.9%	350 442	86.4%	81 827	47.4%	192.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	22 037	6 323	28.7%	2 137	9.7%	8 460	38.4%	5 746	56.0%	(62.8%)
Service charges - other	1 366	64	4.7%	18	1.3%	82	6.0%	55	10.9%	(67.5%)
Rental of facilities and equipment	759	261	34.4%	60	8.0%	322	42.4%	242	170.1%	(75.0%)
Interest earned - external investments	2 001	556	27.8%	(24)	(1.2%)	532	26.6%	-	9.9%	(100.0%)
Interest earned - outstanding debtors	11 800	4 726	40.1%	1 782	15.1%	6 509	55.2%	4 536	55.4%	(60.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 210	642	20.0%	(1 198)	(37.3%)	(557)	(17.3%)	367	50.6%	(426.4%)
Licences and permits	497	165	33.2%	77	15.4%	242	48.6%	162	90.6%	(52.5%)
Agency services	42 993	11 590	27.0%	3 817	8.9%	15 407	35.8%	10 446	46.7%	(63.5%)
Transfers recognised - operational	256 101	97 923	38.2%	65 129	25.4%	163 052	63.7%	54 142	63.0%	20.3%
Other own revenue	7 030	645	9.2%	(1 729)	(24.6%)	(1 084)	(15.4%)	2 221	43.9%	(177.9%)
Gains on disposal of PPE	2 300	1	-	0	-	1	-	0	-	(73.3%)
Operating Expenditure	851 014	164 971	19.4%	189 409	22.3%	354 380	41.6%	197 446	48.1%	(4.1%)
Employee related costs	148 315	55 333	37.3%	52 717	35.5%	108 050	72.9%	31 274	56.2%	68.6%
Remuneration of councillors	21 029	4 995	23.8%	4 806	22.9%	9 801	46.6%	4 432	46.0%	8.5%
Debt impairment	16 483	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	120 058	-	-	-	-	-	-	36 909	50.0%	(100.0%)
Finance charges	10 223	441	4.3%	4 849	47.4%	5 290	51.7%	4 777	49.7%	1.5%
Bulk purchases	268 821	52 455	19.5%	76 386	28.4%	128 842	47.9%	52 805	46.1%	44.7%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	39 383	10 113	25.7%	10 564	26.8%	20 678	52.5%	12 996	49.6%	(18.7%)
Transfers and grants	17 528	5 217	29.8%	8 306	47.4%	13 523	77.1%	7 415	42.5%	12.0%
Other expenditure	209 174	36 416	17.4%	31 781	15.2%	68 197	32.6%	46 839	47.2%	(32.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(26 647)	89 209		126 310		215 520		(19 436)		
Transfers recognised - capital	108 744	38 917	35.8%	20 574	18.9%	59 491	54.7%	38 061	83.5%	(45.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	82 098	128 126		146 884		275 011		18 625		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	82 098	128 126		146 884		275 011		18 625		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	82 098	128 126		146 884		275 011		18 625		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	82 098	128 126		146 884		275 011		18 625		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	170 929	23 906	14.0%	29 108	17.0%	53 015	31.0%	24 731	25.9%	17.7%
National Government	108 744	12 607	11.6%	18 610	17.1%	31 217	28.7%	16 647	40.8%	11.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	108 744	12 607	11.6%	18 610	17.1%	31 217	28.7%	16 647	40.8%	11.8%
Borrowing	-	-	-	-	-	-	-	1 424	-	(100.0%)
Internally generated funds	62 185	11 300	18.2%	10 498	16.9%	21 797	35.1%	6 660	9.9%	57.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	170 929	23 906	14.0%	29 108	17.0%	53 015	31.0%	24 731	25.9%	17.7%
Governance and Administration	6 050	3 350	55.4%	39	.6%	3 389	56.0%	26	9.9%	52.7%
Executive & Council	300	-	-	-	-	-	-	3	9.0%	(100.0%)
Budget & Treasury Office	300	2	.6%	1	.3%	3	.9%	-	12.8%	(100.0%)
Corporate Services	5 450	3 348	61.4%	38	.7%	3 386	62.1%	23	9.6%	69.6%
Community and Public Safety	500	-	-	143	28.6%	143	28.6%	390	-	(63.3%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	500	-	-	143	28.6%	143	28.6%	390	-	(63.3%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	126 608	17 123	13.5%	25 624	20.2%	42 747	33.8%	20 391	30.0%	25.7%
Planning and Development	22 276	-	-	-	-	-	-	959	15.2%	(100.0%)
Road Transport	104 332	17 123	16.4%	25 624	24.6%	42 747	41.0%	19 431	30.8%	31.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	37 771	3 434	9.1%	3 302	8.7%	6 735	17.8%	3 924	13.5%	(15.9%)
Electricity	35 446	3 432	9.7%	3 302	9.3%	6 734	19.0%	3 924	13.6%	(15.9%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	400	-	-	-	-	-	-	-	-	-
Waste Management	1 925	1	.1%	-	-	1	.1%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	930 753	354 772	38.1%	257 291	27.6%	612 062	65.8%	237 998	55.9%	8.1%
Ratepayers and other	552 107	218 608	39.6%	152 932	27.7%	371 540	67.3%	145 795	54.1%	4.9%
Government - operating	256 101	97 038	37.9%	66 513	26.0%	163 550	63.9%	56 993	56.0%	16.7%
Government - capital	108 744	38 917	35.8%	37 846	34.8%	76 763	70.6%	35 210	79.6%	7.5%
Interest	13 801	209	1.5%	-	-	209	1.5%	-	3.5%	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(750 672)	(314 961)	42.0%	(292 649)	39.0%	(607 609)	80.9%	(198 283)	53.3%	47.6%
Suppliers and employees	(722 920)	(309 310)	42.8%	(279 211)	38.6%	(588 521)	81.4%	(185 861)	53.8%	50.2%
Finance charges	(10 223)	(434)	4.2%	(5 132)	50.2%	(5 566)	54.4%	(5 008)	48.0%	2.5%
Transfers and grants	(17 528)	(5 217)	29.8%	(8 306)	47.4%	(13 523)	77.1%	(7 415)	42.5%	12.0%
Net Cash from/(used) Operating Activities	180 081	39 811	22.1%	(35 358)	(19.6%)	4 453	2.5%	39 715	83.0%	(189.0%)
Cash Flow from Investing Activities										
Receipts	2 305	1	-	1	-	2	.1%	0	-	153.3%
Proceeds on disposal of PPE	2 305	1	-	1	-	2	.1%	0	-	153.3%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(170 929)	(23 906)	14.0%	(29 108)	17.0%	(53 015)	31.0%	(24 731)	81.9%	17.7%
Capital assets	(170 929)	(23 906)	14.0%	(29 108)	17.0%	(53 015)	31.0%	(24 731)	81.9%	17.7%
Net Cash from/(used) Investing Activities	(168 624)	(23 906)	14.2%	(29 107)	17.3%	(53 013)	31.4%	(24 730)	83.0%	17.7%
Cash Flow from Financing Activities										
Receipts	-	126	-	137	-	264	-	61	37.9%	124.2%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	126	-	137	-	264	-	61	37.9%	124.2%
Payments	-	(206)	-	(5 612)	-	(5 817)	-	(5 040)	51.6%	11.3%
Repayment of borrowing	-	(206)	-	(5 612)	-	(5 817)	-	(5 040)	51.6%	11.3%
Net Cash from/(used) Financing Activities	-	(79)	-	(5 474)	-	(5 554)	-	(4 978)	52.2%	10.0%
Net Increase/(Decrease) in cash held	11 457	15 826	138.1%	(69 939)	(610.5%)	(54 113)	(472.3%)	10 006	53.9%	(799.0%)
Cash/cash equivalents at the year begin:	10 876	23 822	219.0%	39 648	364.5%	23 822	219.0%	(4 872)	47.3%	(913.8%)
Cash/cash equivalents at the year end:	22 333	39 648	177.5%	(30 291)	(135.6%)	(30 291)	(135.6%)	5 134	41.6%	(690.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 510	91.2%	32	1.9%	1	-	114	6.9%	1 656	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 510	91.2%	32	1.9%	1	-	114	6.9%	1 656	100.0%

Contact Details

Municipal Manager	Ms Norah Lion(Acting)	015 307 8060
Financial Manager	Norah Lion	015 307 8060

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BA-PHALABORWA (LIM334)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	356 251	98 452	27.6%	89 458	25.1%	187 910	52.7%	77 927	50.1%	14.8%
Property rates	70 634	16 933	24.0%	16 209	22.9%	33 142	46.9%	15 759	49.5%	2.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	95 327	23 074	24.2%	19 631	20.6%	42 705	44.8%	21 029	46.0%	(6.6%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	11 337	2 879	25.4%	2 895	25.5%	5 775	50.9%	2 576	55.1%	12.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	330	106	32.2%	61	18.5%	167	50.7%	53	41.5%	16.1%
Interest earned - external investments	260	156	60.2%	56	21.7%	213	81.9%	126	62.1%	(55.1%)
Interest earned - outstanding debtors	74 644	17 156	23.0%	18 029	24.2%	35 184	47.1%	12 713	32.9%	41.8%
Dividends received	3	-	-	-	-	-	-	-	-	-
Fines	2 600	269	10.3%	200	7.7%	469	18.0%	460	62.1%	(56.5%)
Licences and permits	9 021	3 563	39.5%	2 507	27.8%	6 070	67.3%	2 245	112.1%	11.7%
Agency services	2 255	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	88 490	33 955	38.4%	29 651	33.5%	63 606	71.9%	22 689	69.9%	30.7%
Other own revenue	1 352	361	26.7%	218	16.1%	579	42.8%	279	42.1%	(21.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	438 819	67 008	15.3%	80 012	18.2%	147 021	33.5%	96 616	35.5%	(17.2%)
Employee related costs	118 379	25 374	21.4%	27 841	23.5%	53 214	45.0%	23 270	43.1%	19.6%
Remuneration of councillors	12 855	3 278	25.5%	3 212	25.0%	6 490	50.5%	2 955	49.4%	8.7%
Debt impairment	31 558	-	-	137	.4%	137	.4%	-	-	(100.0%)
Depreciation and asset impairment	74 909	-	-	-	-	-	-	-	-	-
Finance charges	848	184	21.7%	394	46.5%	578	68.2%	235	50.4%	67.9%
Bulk purchases	82 573	15 139	18.3%	20 762	25.1%	35 901	43.5%	32 148	53.8%	(35.4%)
Other Materials	-	-	-	-	-	-	-	638	-	(100.0%)
Contracted services	45 536	8 683	19.1%	12 154	26.7%	20 837	45.8%	15 798	85.5%	(23.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	72 160	14 350	19.9%	15 512	21.5%	29 863	41.4%	21 573	33.9%	(28.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(82 567)	31 444		9 446		40 890		(18 689)		
Transfers recognised - capital	37 279	18 272	49.0%	(2 898)	(7.8%)	15 374	41.2%	9 433	67.0%	(130.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(45 289)	49 716		6 548		56 264		(9 256)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(45 289)	49 716		6 548		56 264		(9 256)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(45 289)	49 716		6 548		56 264		(9 256)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(45 289)	49 716		6 548		56 264		(9 256)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	61 179	19 422	31.7%	5 722	9.4%	25 144	41.1%	11 173	37.5%	(48.8%)
National Government	37 279	16 273	43.7%	4 776	12.8%	21 049	56.5%	8 275	59.0%	(42.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 279	16 273	43.7%	4 776	12.8%	21 049	56.5%	8 275	59.0%	(42.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 900	3 149	13.2%	946	4.0%	4 095	17.1%	2 898	17.4%	(67.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	61 179	19 422	31.7%	5 722	9.4%	25 144	41.1%	11 173	37.5%	(48.8%)
Governance and Administration	4 500	517	11.5%	656	14.6%	1 174	26.1%	3	-	25 878.7%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 500	517	11.5%	656	14.6%	1 174	26.1%	3	-	25 878.7%
Community and Public Safety	1 600	-	-	-	-	-	-	-	-	-
Community & Social Services	1 000	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	600	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 279	6 799	24.9%	1 749	6.4%	8 548	31.3%	5 038	56.4%	(65.3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	27 279	6 799	24.9%	1 749	6.4%	8 548	31.3%	5 038	63.3%	(65.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	27 800	12 106	43.5%	3 317	11.9%	15 423	55.5%	6 132	43.5%	(45.9%)
Electricity	27 800	12 106	43.5%	3 317	11.9%	15 423	55.5%	6 132	43.5%	(45.9%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	353 657	92 795	26.2%	77 643	22.0%	170 439	48.2%	67 350	52.6%	15.3%
Ratepayers and other	223 832	42 568	19.0%	43 041	19.2%	85 609	38.2%	33 748	42.8%	27.5%
Government - operating	88 490	35 974	40.7%	21 588	24.4%	57 562	65.0%	22 561	71.1%	(4.3%)
Government - capital	37 279	12 571	33.7%	11 771	31.6%	24 342	65.3%	10 034	76.3%	17.3%
Interest	4 054	1 682	41.5%	1 243	30.7%	2 925	72.2%	1 007	811.6%	23.5%
Dividends	2	-	-	-	-	-	-	-	-	-
Payments	(302 351)	(70 595)	23.3%	(80 717)	26.7%	(151 312)	50.0%	(64 839)	58.7%	24.5%
Suppliers and employees	(301 504)	(70 312)	23.3%	(80 186)	26.6%	(150 498)	49.9%	(64 605)	58.7%	24.1%
Finance charges	(848)	(282)	33.3%	(532)	62.7%	(814)	96.0%	(235)	50.4%	126.4%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	51 306	22 201	43.3%	(3 074)	(6.0%)	19 127	37.3%	2 510	25.6%	(222.4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(51 179)	(22 141)	43.3%	(6 523)	12.7%	(28 664)	56.0%	(12 737)	43.4%	(48.8%)
Capital assets	(51 179)	(22 141)	43.3%	(6 523)	12.7%	(28 664)	56.0%	(12 737)	43.4%	(48.8%)
Net Cash from/(used) Investing Activities	(51 179)	(22 141)	43.3%	(6 523)	12.7%	(28 664)	56.0%	(12 737)	43.4%	(48.8%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	127	60	47.0%	(9 597)	(7 543.6%)	(9 537)	(7 496.6%)	(10 226)	(1 033.9%)	(6.2%)
Cash/cash equivalents at the year begin:	2 100	490	23.3%	550	26.2%	490	23.3%	865	37.9%	(36.5%)
Cash/cash equivalents at the year end:	2 227	550	24.7%	(9 047)	(406.2%)	(9 047)	(406.2%)	(9 361)	(233.1%)	(3.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 639	14.5%	3 329	8.6%	1 776	4.6%	28 179	72.4%	38 923	9.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 446	7.2%	3 669	2.8%	3 531	2.7%	114 941	87.3%	131 588	31.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 063	2.8%	853	2.2%	791	2.0%	35 904	93.0%	38 611	9.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 359	3.1%	6 205	3.0%	6 098	2.9%	188 851	91.0%	207 512	49.8%	-	-	-	-
Total By Income Source	22 508	5.4%	14 056	3.4%	12 195	2.9%	367 875	88.3%	416 634	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	677	9.1%	669	9.0%	717	9.6%	5 404	72.4%	7 467	1.8%	-	-	-	-
Commercial	3 748	6.2%	2 290	3.8%	2 408	4.0%	52 038	86.0%	60 484	14.5%	-	-	-	-
Households	16 476	4.8%	10 465	3.1%	8 489	2.5%	304 622	89.6%	340 052	81.6%	-	-	-	-
Other	1 607	18.6%	633	7.3%	581	6.7%	5 811	67.3%	8 632	2.1%	-	-	-	-
Total By Customer Group	22 508	5.4%	14 056	3.4%	12 195	2.9%	367 875	88.3%	416 634	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 199	15.8%	183	2.4%	52	.7%	6 135	81.1%	7 569	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 199	15.8%	183	2.4%	52	.7%	6 135	81.1%	7 569	100.0%

Contact Details

Municipal Manager	Dr SS Sebashe	015 780 6302
Financial Manager	Mr AF Mushwana	015 780 6317

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MARULENG (LIM335)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	102 167	37 856	37.1%	19 362	19.0%	57 218	56.0%	27 008	59.2%	(28.3%)
Property rates	13 394	5 680	42.4%	4 582	34.2%	10 262	76.6%	3 082	49.0%	48.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 655	592	22.3%	533	20.1%	1 124	42.3%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	646	56.2%	(100.0%)
Rental of facilities and equipment	365	62	17.0%	40	10.9%	102	27.9%	73	40.7%	(45.9%)
Interest earned - external investments	1 500	620	41.3%	697	46.5%	1 317	87.8%	459	79.6%	51.8%
Interest earned - outstanding debtors	125	52	41.9%	68	54.5%	120	96.4%	46	45.9%	47.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	220	55	24.9%	63	28.8%	118	53.7%	38	43.7%	65.5%
Licences and permits	2 867	402	14.0%	432	15.1%	834	29.1%	-	-	(100.0%)
Agency services	852	472	55.4%	(193)	(22.7%)	279	32.7%	768	43.8%	(125.1%)
Transfers recognised - operational	77 054	29 420	38.2%	1 024	1.3%	30 444	39.5%	21 643	74.0%	(95.3%)
Other own revenue	1 060	502	47.3%	12 116	1 142.8%	12 618	1 190.1%	252	3.9%	4 705.0%
Gains on disposal of PPE	2 075	-	-	-	-	-	-	-	-	-
Operating Expenditure	132 707	16 162	12.2%	13 618	10.3%	29 779	22.4%	16 889	37.6%	(19.4%)
Employee related costs	43 045	8 779	20.4%	6 045	14.0%	14 824	34.4%	8 154	40.4%	(25.9%)
Remuneration of councillors	8 522	1 882	22.1%	1 255	14.7%	3 137	36.8%	1 820	48.7%	(31.1%)
Debt impairment	3 700	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	33 000	-	-	-	-	-	-	-	-	-
Finance charges	78	-	-	-	-	-	-	8	28.2%	(100.0%)
Bulk purchases	900	140	15.6%	72	8.0%	212	23.6%	134	52.7%	(46.5%)
Other Materials	2 808	203	7.2%	94	3.4%	297	10.6%	159	17.8%	(40.8%)
Contracted services	7 426	1 583	21.3%	1 414	19.0%	2 997	40.4%	1 271	42.4%	11.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	33 227	3 574	10.8%	4 738	14.3%	8 312	25.0%	5 342	44.2%	(11.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 540)	21 694		5 745		27 439		10 119		
Transfers recognised - capital	25 309	4 283	16.9%	3 960	15.6%	8 243	32.6%	10 916	50.6%	(63.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(5 231)	25 977		9 705		35 682		21 036		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(5 231)	25 977		9 705		35 682		21 036		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(5 231)	25 977		9 705		35 682		21 036		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(5 231)	25 977		9 705		35 682		21 036		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	49 589	5 439	11.0%	4 523	9.1%	9 961	20.1%	13 539	49.7%	(66.6%)
National Government	34 633	4 271	12.3%	3 929	11.3%	8 200	23.7%	11 764	55.2%	(66.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 633	4 271	12.3%	3 929	11.3%	8 200	23.7%	11 764	55.2%	(66.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 956	1 168	7.8%	594	4.0%	1 762	11.8%	1 775	30.2%	(66.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	49 589	5 439	11.0%	4 523	9.1%	9 961	20.1%	13 539	49.7%	(66.6%)
Governance and Administration	8 260	205	2.5%	397	4.8%	602	7.3%	-	14.3%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	8 260	205	2.5%	397	4.8%	602	7.3%	-	14.3%	(100.0%)
Community and Public Safety	15 400	-	-	234	1.5%	234	1.5%	4 924	58.9%	(95.3%)
Community & Social Services	7 900	-	-	234	3.0%	234	3.0%	-	-	(100.0%)
Sport And Recreation	7 500	-	-	-	-	-	-	4 924	71.2%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 929	5 234	20.2%	3 892	15.0%	9 126	35.2%	8 040	42.7%	(51.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	25 929	5 234	20.2%	3 892	15.0%	9 126	35.2%	8 040	42.7%	(51.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	575	1 053.5%	(100.0%)
Electricity	-	-	-	-	-	-	-	575	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	184.2%	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	125 401	48 104	38.4%	54 769	43.7%	102 873	82.0%	35 569	64.2%	54.0%
Ratepayers and other	21 413	4 807	22.5%	6 150	28.7%	10 958	51.2%	3 489	27.4%	76.3%
Government - operating	77 054	31 722	41.2%	26 969	35.0%	58 691	76.2%	20 547	72.5%	31.3%
Government - capital	25 309	10 920	43.1%	20 789	82.1%	31 709	125.3%	11 056	82.2%	88.0%
Interest	1 625	655	40.3%	860	52.9%	1 515	93.2%	477	75.1%	80.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(93 924)	(19 708)	21.0%	(23 013)	24.5%	(42 721)	45.5%	(17 376)	45.5%	32.4%
Suppliers and employees	(93 846)	(19 708)	21.0%	(23 006)	24.5%	(42 714)	45.5%	(17 369)	45.5%	32.5%
Finance charges	(78)	-	-	(7)	9.5%	(7)	9.5%	(8)	28.2%	(3.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	31 476	28 396	90.2%	31 756	100.9%	60 152	191.1%	18 193	97.5%	74.6%
Cash Flow from Investing Activities										
Receipts	2 075	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 075	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(41 365)	(5 215)	12.6%	(8 286)	20.0%	(13 501)	32.6%	(12 631)	50.5%	(34.4%)
Capital assets	(41 365)	(5 215)	12.6%	(8 286)	20.0%	(13 501)	32.6%	(12 631)	50.5%	(34.4%)
Net Cash from/(used) Investing Activities	(39 290)	(5 215)	13.3%	(8 286)	21.1%	(13 501)	34.4%	(12 631)	53.5%	(34.4%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(7 814)	23 181	(296.7%)	23 469	(300.4%)	46 651	(597.0%)	5 561	240.2%	322.0%
Cash/cash equivalents at the year begin:	42 184	42 184	100.0%	65 365	155.0%	42 184	100.0%	49 694	984.6%	31.5%
Cash/cash equivalents at the year end:	34 370	65 365	190.2%	88 835	258.5%	88 835	258.5%	55 256	403.2%	60.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	304	25.0%	242	19.9%	158	13.0%	511	42.1%	1 215	4.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 135	10.5%	1 567	7.7%	1 333	6.5%	15 351	75.3%	20 386	82.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	26	12.8%	19	9.2%	12	5.9%	145	72.0%	201	.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	273	14.2%	190	9.9%	175	9.1%	1 286	66.8%	1 924	7.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	17	6.0%	17	6.0%	13	4.6%	235	83.4%	281	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	40	4.7%	25	3.0%	(9)	(1.0%)	792	93.4%	849	3.4%	-	-	-	-
Total By Income Source	2 794	11.2%	2 060	8.3%	1 683	6.8%	18 320	73.7%	24 857	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	90	6.1%	66	4.5%	70	4.7%	1 248	84.7%	1 474	5.9%	-	-	-	-
Commercial	55	13.1%	27	6.5%	24	5.6%	318	74.9%	425	1.7%	-	-	-	-
Households	1 569	13.6%	1 152	10.0%	936	8.1%	7 840	68.2%	11 497	46.3%	-	-	-	-
Other	1 080	9.4%	815	7.1%	653	5.7%	8 913	77.8%	11 461	46.1%	-	-	-	-
Total By Customer Group	2 794	11.2%	2 060	8.3%	1 683	6.8%	18 320	73.7%	24 857	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2	100.0%	-	-	-	-	-	-	2	100.0%
Total	2	100.0%	-	-	-	-	-	-	2	100.0%

Contact Details

Municipal Manager	R J Ramothwala	015 793 2409
Financial Manager	Rosina Ngoveni	015 793 2409

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOPANI (DC33)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	938 774	136 100	14.5%	78 778	8.4%	214 878	22.9%	125 056	47.8%	(37.0%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	283 531	20 096	7.1%	24 202	8.5%	44 298	15.6%	61 717	50.3%	(60.8%)
Service charges - sanitation revenue	26 963	2 643	9.8%	3 930	14.6%	6 573	24.4%	2 689	12.3%	46.1%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	200	20	10.1%	7	3.4%	27	13.5%	28	341.1%	(75.8%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 050	834	79.4%	753	71.7%	1 587	151.1%	26	-	2 787.0%
Interest earned - outstanding debtors	19 944	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	602 416	112 366	18.7%	49 759	8.3%	162 125	26.9%	60 481	50.4%	(17.7%)
Other own revenue	4 670	141	3.0%	127	2.7%	268	5.7%	113	45.6%	11.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	894 276	76 245	8.5%	113 357	12.7%	189 601	21.2%	120 148	26.7%	(5.7%)
Employee related costs	348 598	53 219	15.3%	66 988	19.2%	120 207	34.5%	62 389	34.9%	7.4%
Remuneration of councillors	10 398	1 944	18.7%	2 315	22.3%	4 260	41.0%	2 092	46.0%	10.7%
Debt impairment	19 856	-	-	-	-	-	-	5 205	26.6%	(100.0%)
Depreciation and asset impairment	137 369	-	-	-	-	-	-	-	-	-
Finance charges	650	-	-	-	-	-	-	-	-	-
Bulk purchases	143 581	1 909	1.3%	10 517	7.3%	12 426	8.7%	10 923	15.8%	(3.7%)
Other Materials	103 068	8 410	8.2%	20 954	20.3%	29 364	28.5%	18 578	30.0%	12.8%
Contracted services	11 766	1 111	9.4%	3 953	33.6%	5 064	43.0%	3 668	29.0%	7.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	118 991	9 652	8.1%	8 629	7.3%	18 281	15.4%	17 292	39.0%	(50.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	44 499	59 855		(34 579)		25 276		4 908		
Transfers recognised - capital	609 721	10 348	1.7%	23 844	3.9%	34 192	5.6%	47 075	24.0%	(49.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	654 220	70 203		(10 735)		59 468		51 983		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	654 220	70 203		(10 735)		59 468		51 983		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	654 220	70 203		(10 735)		59 468		51 983		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	654 220	70 203		(10 735)		59 468		51 983		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	674 966	14 635	2.2%	13 856	2.1%	28 490	4.2%	78 416	21.1%	(82.3%)
National Government	597 086	13 855	2.3%	13 856	2.3%	27 711	4.6%	38 179	15.7%	(63.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	597 086	13 855	2.3%	13 856	2.3%	27 711	4.6%	38 179	15.7%	(63.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	77 880	779	1.0%	-	-	779	1.0%	40 237	55.6%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	674 966	14 635	2.2%	13 856	2.1%	28 490	4.2%	78 416	21.1%	(82.3%)
Governance and Administration	180 625	779	.4%	-	-	779	.4%	55 535	18.5%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 050	779	38.0%	-	-	779	38.0%	20	1.0%	(100.0%)
Corporate Services	178 575	-	-	-	-	-	-	55 515	18.6%	(100.0%)
Community and Public Safety	10 110	-	-	-	-	-	-	1 610	11.1%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	10 110	-	-	-	-	-	-	1 610	12.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	1 569	313.7%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	1 569	313.7%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	484 231	13 855	2.9%	13 856	2.9%	27 711	5.7%	19 703	35.3%	(29.7%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	379 574	13 855	3.7%	13 856	3.7%	27 711	7.3%	19 703	35.3%	(29.7%)
Waste Water Management	104 657	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	1 402 615	146 448	10.4%	56 472	4.0%	202 920	14.5%	220 695	24.7%	(74.4%)
Ratepayers and other	189 428	22 901	12.1%	134	.1%	23 034	12.2%	64 548	40.5%	(99.8%)
Government - operating	602 416	57 260	9.5%	49 669	8.2%	106 929	17.7%	61 145	11.7%	(18.8%)
Government - capital	609 721	65 454	10.7%	5 916	1.0%	71 370	11.7%	94 951	33.4%	(93.8%)
Interest	1 050	834	79.4%	753	71.7%	1 587	151.1%	50	19.8%	1 395.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(728 398)	(76 245)	10.5%	(113 357)	15.6%	(189 602)	26.0%	(120 148)	33.4%	(5.7%)
Suppliers and employees	(727 748)	(76 245)	10.5%	(113 089)	15.5%	(189 334)	26.0%	(120 148)	33.5%	(5.9%)
Finance charges	(650)	(0)	.1%	(267)	41.1%	(268)	41.2%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	674 217	70 203	10.4%	(56 885)	(8.4%)	13 318	2.0%	100 547	15.1%	(156.6%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(674 966)	(14 635)	2.2%	(13 856)	2.1%	(28 490)	4.2%	(78 416)	21.1%	(82.3%)
Capital assets	(674 966)	(14 635)	2.2%	(13 856)	2.1%	(28 490)	4.2%	(78 416)	21.1%	(82.3%)
Net Cash from/(used) Investing Activities	(674 966)	(14 635)	2.2%	(13 856)	2.1%	(28 490)	4.2%	(78 416)	21.1%	(82.3%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(749)	55 568	(7 421.2%)	(70 741)	9 447.5%	(15 172)	2 026.3%	22 131	(150.9%)	(419.6%)
Cash/cash equivalents at the year begin:	-	20 981	-	76 549	-	20 981	-	(58 395)	(678.8%)	(231.1%)
Cash/cash equivalents at the year end:	(749)	76 549	(10 223.2%)	5 808	(775.7%)	5 808	(775.7%)	(36 264)	(176.6%)	(116.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 280	4.0%	6 361	2.3%	5 287	1.9%	256 597	91.8%	279 525	48.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 334	2.7%	962	1.9%	877	1.7%	47 149	93.7%	50 321	8.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	242 675	100.0%	242 675	42.4%	-	-	-	-
Total By Income Source	12 613	2.2%	7 323	1.3%	6 164	1.1%	546 420	95.4%	572 520	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	370	6.8%	337	6.2%	358	6.5%	4 399	80.5%	5 463	1.0%	-	-	-	-
Commercial	2 342	6.3%	1 229	3.3%	983	2.7%	32 387	87.7%	36 941	6.5%	-	-	-	-
Households	5 305	2.4%	3 517	1.6%	3 517	1.6%	207 569	94.4%	219 908	38.4%	-	-	-	-
Other	4 596	1.5%	2 240	.7%	1 306	.4%	302 065	97.4%	310 208	54.2%	-	-	-	-
Total By Customer Group	12 613	2.2%	7 323	1.3%	6 164	1.1%	546 420	95.4%	572 520	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	2 251	1.0%	1 660	.7%	2 092	.9%	226 323	97.4%	232 326	94.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	13 727	100.0%	-	-	-	-	13 727	5.6%
Total	2 251	.9%	15 387	6.3%	2 092	.9%	226 323	92.0%	246 053	100.0%

Contact Details

Municipal Manager	Mr M T Maake	015 811 6300
Financial Manager	Ms S Mangena (acting)	015 811 6300

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUSINA (LIM341)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	187 228	80 855	43.2%	94 474	50.5%	175 329	93.6%	72 635	64.4%	30.1%
Property rates	11 985	2 602	21.7%	5 170	43.1%	7 772	64.8%	2 496	34.5%	107.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	85 891	17 557	20.4%	24 743	28.8%	42 301	49.2%	12 192	31.8%	102.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 655	2 996	34.6%	3 966	45.8%	6 962	80.4%	1 772	52.9%	123.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	215	4 515	2 100.1%	231	107.4%	4 746	2 207.5%	70	56.3%	230.3%
Interest earned - external investments	150	29	19.2%	1 088	725.6%	1 117	744.8%	28	-	3 794.6%
Interest earned - outstanding debtors	750	692	92.3%	(478)	(63.7%)	215	28.6%	707	76.8%	(167.6%)
Dividends received	-	2 670	-	2 491	-	5 162	-	1 149	-	116.9%
Fines	1 800	219	12.1%	256	14.2%	474	26.4%	168	15.4%	52.4%
Licences and permits	1 491	11	.7%	15	1.0%	25	1.7%	1 191	76.4%	(98.8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	42 767	18 583	43.5%	19 653	46.0%	38 236	89.4%	17 864	87.0%	10.0%
Other own revenue	17 554	30 116	171.6%	30 358	172.9%	60 474	344.5%	34 999	4 261.4%	(13.3%)
Gains on disposal of PPE	15 970	864	5.4%	6 981	43.7%	7 845	49.1%	-	3.0%	(100.0%)
Operating Expenditure	195 664	76 028	38.9%	76 556	39.1%	152 585	78.0%	60 481	59.6%	26.6%
Employee related costs	81 279	21 411	26.3%	21 715	26.7%	43 126	53.1%	17 058	33.3%	27.3%
Remuneration of councillors	5 408	891	16.5%	882	16.3%	1 773	32.8%	909	43.3%	(3.0%)
Debt impairment	500	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	19 947	-	-	-	-	-	-	-	-	-
Finance charges	850	-	-	816	96.0%	816	96.0%	946	118.3%	(13.8%)
Bulk purchases	36 480	8 755	24.0%	18 720	51.3%	27 474	75.3%	13 579	48.5%	37.9%
Other Materials	4 340	-	-	-	-	-	-	-	-	-
Contracted services	8 069	1 116	13.8%	1 511	18.7%	2 627	32.6%	1 601	45.7%	(5.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	38 791	31 840	82.1%	32 914	84.8%	64 754	166.9%	26 388	146.9%	24.7%
Loss on disposal of PPE	-	12 015	-	-	-	12 015	-	-	-	-
Surplus/(Deficit)	(8 436)	4 827		17 918		22 744		12 154		
Transfers recognised - capital	18 943	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	10 507	4 827		17 918		22 744		12 154		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	10 507	4 827		17 918		22 744		12 154		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 507	4 827		17 918		22 744		12 154		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 507	4 827		17 918		22 744		12 154		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	29 450	1 653	5.6%	488	1.7%	2 142	7.3%	4 928	15.7%	(90.1%)
National Government	18 943	1 653	8.7%	488	2.6%	2 142	11.3%	4 928	46.3%	(90.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 943	1 653	8.7%	488	2.6%	2 142	11.3%	4 928	46.3%	(90.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 507	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 450	1 653	5.6%	488	1.7%	2 142	7.3%	4 928	15.7%	(90.1%)
Governance and Administration	4 507	-	-	-	-	-	-	-	-	-
Executive & Council	4 507	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 000	-	-	-	-	-	-	-	9.1%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	11 000	-	-	-	-	-	-	-	9.1%	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 943	1 653	11.9%	488	3.5%	2 142	15.4%	4 928	19.6%	(90.1%)
Planning and Development	7 943	1 653	20.8%	488	6.1%	2 142	27.0%	4 928	24.1%	(90.1%)
Road Transport	6 000	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	154 771	86 627	56.0%	92 677	59.9%	179 304	115.9%	89 610	90.6%	3.4%
Ratepayers and other	93 061	64 860	69.7%	84 939	91.3%	149 799	161.0%	70 262	97.3%	20.9%
Government - operating	42 767	15 423	36.1%	-	-	15 423	36.1%	11 464	72.3%	(100.0%)
Government - capital	18 943	3 160	16.7%	6 314	33.3%	9 474	50.0%	6 000	71.2%	5.2%
Interest	-	514	-	455	-	968	-	735	-	(38.1%)
Dividends	-	2 670	-	969	-	3 639	-	1 149	-	(15.7%)
Payments	(139 776)	(84 401)	60.4%	(93 482)	66.9%	(177 883)	127.3%	(75 009)	88.0%	24.6%
Suppliers and employees	(138 926)	(84 317)	60.7%	(93 387)	67.2%	(177 704)	127.9%	(73 908)	87.7%	26.4%
Finance charges	(850)	(84)	9.8%	(96)	11.3%	(179)	21.1%	(1 100)	148.1%	(91.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	14 995	2 226	14.8%	(806)	(5.4%)	1 421	9.5%	14 601	140.2%	(105.5%)
Cash Flow from Investing Activities										
Receipts	32 457	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	32 457	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(29 450)	(1 653)	5.6%	(408)	1.4%	(2 061)	7.0%	(4 521)	12.5%	(91.0%)
Capital assets	(29 450)	(1 653)	5.6%	(408)	1.4%	(2 061)	7.0%	(4 521)	12.5%	(91.0%)
Net Cash from/(used) Investing Activities	3 007	(1 653)	(55.0%)	(408)	(13.6%)	(2 061)	(68.6%)	(4 521)	29.3%	(91.0%)
Cash Flow from Financing Activities										
Receipts	698	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	698	-	-	-	-	-	-	-	-	-
Payments	(8 200)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(8 200)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(7 502)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	10 500	573	5.5%	(1 214)	(11.6%)	(641)	(6.1%)	10 080	91.3%	(112.0%)
Cash/cash equivalents at the year begin:	9 095	8 899	97.8%	9 472	104.1%	8 899	97.8%	(2 998)	21.7%	(415.9%)
Cash/cash equivalents at the year end:	19 595	9 472	48.3%	8 258	42.1%	8 258	42.1%	7 082	50.6%	16.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 476	43.9%	851	15.1%	262	4.6%	2 048	36.3%	5 637	24.1%	-	-	343	6.0%
Receivables from Non-exchange Transactions - Property Rates	771	5.5%	467	3.3%	390	2.8%	12 367	88.4%	13 995	59.7%	-	-	5 388	38.0%
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	615	12.9%	311	6.5%	240	5.0%	3 599	75.5%	4 766	20.3%	-	-	1 280	26.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(568)	59.2%	(4)	.4%	(95)	9.9%	(292)	30.5%	(959)	(4.1%)	-	-	569	(59.0%)
Total By Income Source	3 295	14.1%	1 626	6.9%	796	3.4%	17 722	75.6%	23 439	100.0%	-	-	7 580	32.0%
Debtors Age Analysis By Customer Group														
Organs of State	237	9.2%	244	9.5%	142	5.5%	1 945	75.8%	2 568	11.0%	-	-	(53)	(2.0%)
Commercial	1 956	20.9%	2 107	22.5%	249	2.7%	5 043	53.9%	9 356	39.9%	-	-	2 172	23.0%
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 101	9.6%	(725)	(6.3%)	406	3.5%	10 733	93.2%	11 515	49.1%	-	-	5 460	47.0%
Total By Customer Group	3 295	14.1%	1 626	6.9%	796	3.4%	17 722	75.6%	23 439	100.0%	-	-	7 580	32.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 845	7.4%	7 299	19.1%	1 976	5.2%	26 191	68.4%	38 310	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 845	7.4%	7 299	19.1%	1 976	5.2%	26 191	68.4%	38 310	100.0%

Contact Details

Municipal Manager	Mr J. Matshivha	015 534 6100
Financial Manager	Ms VJ Tshikundamalema	015 534 6212

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUTALE (LIM342)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	82 096	29 762	36.3%	26 052	31.7%	55 815	68.0%	19 578	54.2%	33.1%
Property rates	2 150	1 124	52.3%	1 496	69.6%	2 620	121.9%	356	16.0%	320.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	943	271	28.8%	335	35.5%	606	64.2%	99	19.4%	237.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	75	22	29.2%	20	26.1%	41	55.4%	20	30.9%	(2.3%)
Interest earned - external investments	320	286	89.3%	106	33.0%	392	122.4%	361	139.9%	(70.7%)
Interest earned - outstanding debtors	1 000	28	2.8%	61	6.1%	89	8.9%	252	45.4%	(75.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	201	0	.1%	-	-	0	.1%	34	26.0%	(100.0%)
Licences and permits	3 282	784	23.9%	709	21.6%	1 493	45.5%	524	29.6%	35.2%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	70 265	216	.3%	22 628	32.2%	22 844	32.5%	17 058	59.0%	32.7%
Other own revenue	3 860	27 032	700.3%	698	18.1%	27 729	718.4%	873	55.8%	(20.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	71 384	26 059	36.5%	20 998	29.4%	47 057	65.9%	31 150	67.1%	(32.6%)
Employee related costs	35 972	4 792	13.3%	6 064	16.9%	10 855	30.2%	4 537	26.9%	33.6%
Remuneration of councillors	7 461	885	11.9%	1 868	25.0%	2 754	36.9%	1 243	35.8%	50.3%
Debt impairment	2 112	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 000	-	-	-	-	-	-	-	-	-
Finance charges	119	8	6.9%	24	20.1%	32	27.0%	108	51.2%	(77.9%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	2 337	14	.6%	26	1.1%	40	1.7%	38	7.7%	(31.5%)
Transfers and grants	-	4 096	-	1 814	-	5 910	-	-	-	(100.0%)
Other expenditure	20 382	16 264	79.8%	11 202	55.0%	27 466	134.8%	25 224	161.4%	(55.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 712	3 703		5 055		8 758		(11 573)		
Transfers recognised - capital	22 855	-	-	4 721	20.7%	4 721	20.7%	-	32.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 567	3 703		9 776		13 479		(11 573)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	33 567	3 703		9 776		13 479		(11 573)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 567	3 703		9 776		13 479		(11 573)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 567	3 703		9 776		13 479		(11 573)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	33 567	4 109	12.2%	7 468	22.2%	11 577	34.5%	12 146	50.4%	(38.5%)
National Government	22 855	1 137	5.0%	-	-	1 137	5.0%	5 428	22.8%	(100.0%)
Provincial Government	-	2 972	-	7 453	-	10 425	-	6 718	-	10.9%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 855	4 109	18.0%	7 453	32.6%	11 562	50.6%	12 146	60.2%	(38.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 712	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	16	-	16	-	-	-	(100.0%)
Capital Expenditure Standard Classification	33 567	4 109	12.2%	7 468	22.2%	11 577	34.5%	12 146	50.4%	(38.5%)
Governance and Administration	602	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	602	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 620	-	-	-	-	-	-	-	-	-
Community & Social Services	20	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 600	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 385	4 109	21.2%	7 468	38.5%	11 577	59.7%	12 146	88.0%	(38.5%)
Planning and Development	130	-	-	-	-	-	-	-	-	-
Road Transport	19 255	4 109	21.3%	7 468	38.8%	11 577	60.1%	12 146	90.2%	(38.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 460	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 460	-	-	-	-	-	-	-	-	-
Other	6 500	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	103 534	36 077	34.8%	24 292	23.5%	60 369	58.3%	29 933	59.6%	(18.8%)
Ratepayers and other	9 594	2 478	25.8%	2 098	21.9%	4 576	47.7%	1 563	30.1%	34.2%
Government - operating	70 265	28 994	41.3%	22 088	31.4%	51 082	72.7%	17 358	64.5%	27.2%
Government - capital	22 855	4 300	18.8%	-	-	4 300	18.8%	10 650	60.8%	(100.0%)
Interest	820	305	37.1%	106	12.9%	410	50.0%	361	139.9%	(70.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(66 272)	(36 459)	55.0%	(39 316)	59.3%	(75 775)	114.3%	(13 601)	51.9%	189.1%
Suppliers and employees	(66 152)	(36 434)	55.1%	(39 290)	59.4%	(75 724)	114.5%	(13 569)	52.1%	189.6%
Finance charges	(119)	(25)	21.3%	(26)	21.6%	(51)	42.9%	(32)	15.7%	(19.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	37 262	(382)	(1.0%)	(15 024)	(40.3%)	(15 407)	(41.3%)	16 331	71.7%	(192.0%)
Cash Flow from Investing Activities										
Receipts	1 250	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	1 000	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	250	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(33 627)	(4 109)	12.2%	(7 453)	22.2%	(11 562)	34.4%	(20 634)	80.3%	(63.9%)
Capital assets	(33 627)	(4 109)	12.2%	(7 453)	22.2%	(11 562)	34.4%	(20 634)	80.3%	(63.9%)
Net Cash from/(used) Investing Activities	(32 377)	(4 109)	12.7%	(7 453)	23.0%	(11 562)	35.7%	(20 634)	92.1%	(63.9%)
Cash Flow from Financing Activities										
Receipts	3	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3	-	-	-	-	-	-	-	-	-
Payments	(349)	(83)	23.8%	(86)	24.8%	(170)	48.6%	(108)	28.6%	(20.1%)
Repayment of borrowing	(349)	(83)	23.8%	(86)	24.8%	(170)	48.6%	(108)	28.6%	(20.1%)
Net Cash from/(used) Financing Activities	(346)	(83)	24.1%	(86)	25.0%	(170)	49.1%	(108)	28.7%	(20.1%)
Net Increase/(Decrease) in cash held	4 539	(4 575)	(100.8%)	(22 563)	(497.1%)	(27 138)	(597.9%)	(4 411)	22.4%	411.5%
Cash/cash equivalents at the year begin:	81	4 986	6 155.3%	411	507.2%	4 986	6 155.3%	6 952	527.8%	(94.1%)
Cash/cash equivalents at the year end:	4 620	411	8.9%	(22 152)	(479.5%)	(22 152)	(479.5%)	2 542	26.3%	(971.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	495	13.9%	443	12.5%	439	12.4%	2 177	61.3%	3 554	38.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	111	11.0%	99	9.8%	84	8.4%	715	70.9%	1 009	11.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	8.7%	6	8.7%	5	7.8%	50	74.8%	67	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	.1%	46	1.0%	28	.6%	4 492	98.3%	4 568	49.7%	-	-	-	-
Total By Income Source	615	6.7%	593	6.4%	556	6.0%	7 433	80.8%	9 197	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	418	8.2%	396	7.8%	406	8.0%	3 875	76.1%	5 095	55.4%	-	-	-	-
Commercial	117	6.0%	87	4.4%	73	3.7%	1 676	85.8%	1 952	21.2%	-	-	-	-
Households	79	3.7%	111	5.1%	77	3.6%	1 882	87.6%	2 150	23.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	615	6.7%	593	6.4%	556	6.0%	7 433	80.8%	9 197	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	345	100.0%	-	-	-	-	-	-	345	8.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	258	9.8%	405	15.3%	198	7.5%	1 782	67.4%	2 644	68.2%
Auditor-General	500	56.5%	383	43.3%	1	.1%	1	.1%	885	22.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 104	28.5%	788	20.3%	199	5.1%	1 784	46.0%	3 874	100.0%

Contact Details

Municipal Manager	Mr Razwiedani Shumani	015 967 9601
Financial Manager	Mr Marutha Melvin	015 967 9608

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THULAMELA (LIM343)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	742 180	179 630	24.2%	155 701	21.0%	335 331	45.2%	78 423	50.2%	98.5%
Property rates	103 824	12 133	11.7%	12 583	12.1%	24 716	23.8%	8 868	35.9%	41.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 000	11 649	388.3%	11 828	394.3%	23 477	782.6%	10 749	1 281.3%	10.0%
Service charges - other	18 951	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 000	192	19.2%	208	20.8%	399	39.9%	105	49.5%	98.8%
Interest earned - external investments	16 000	3 680	23.0%	4 496	28.1%	8 176	51.1%	2 927	38.4%	53.6%
Interest earned - outstanding debtors	14 000	4 003	28.6%	4 222	30.2%	8 224	58.7%	3 478	44.6%	21.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 000	425	14.2%	577	19.2%	1 002	33.4%	193	8.3%	198.3%
Licences and permits	330	3 090	936.4%	3 352	1 015.7%	6 442	1 952.1%	2 761	-	21.4%
Agency services	11 700	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	391 738	138 750	35.4%	114 843	29.3%	253 593	64.7%	46 561	63.6%	146.7%
Other own revenue	178 387	5 709	3.2%	3 592	2.0%	9 301	5.2%	2 782	6.0%	29.1%
Gains on disposal of PPE	250	-	-	-	-	-	-	-	-	-
Operating Expenditure	549 787	103 889	18.9%	110 914	20.2%	214 803	39.1%	74 835	21.4%	48.2%
Employee related costs	183 895	45 408	24.7%	44 891	24.4%	90 299	49.1%	41 077	33.0%	9.3%
Remuneration of councillors	22 304	5 573	25.0%	5 652	25.3%	11 226	50.3%	5 143	30.2%	9.9%
Debt impairment	47 659	772	1.6%	691	1.5%	1 463	3.1%	371	.9%	86.0%
Depreciation and asset impairment	47 187	-	-	-	-	-	-	-	-	-
Finance charges	2 100	44	2.1%	41	1.9%	85	4.0%	72	13.9%	(43.8%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	3 060	392	12.8%	313	10.2%	705	23.0%	250	47.0%	25.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	243 581	51 700	21.2%	59 326	24.4%	111 026	45.6%	27 922	19.4%	112.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	192 394	75 742		44 787		120 528		3 588		
Transfers recognised - capital	141 460	38 536	27.2%	48 836	34.5%	87 372	61.8%	59 080	78.9%	(17.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	333 854	114 278		93 622		207 900		62 668		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	333 854	114 278		93 622		207 900		62 668		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	333 854	114 278		93 622		207 900		62 668		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	333 854	114 278		93 622		207 900		62 668		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	333 863	31 004	9.3%	39 010	11.7%	70 014	21.0%	33 314	34.4%	17.1%
National Government	141 460	22 376	15.8%	34 913	24.7%	57 289	40.5%	32 133	53.0%	8.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	141 460	22 376	15.8%	34 913	24.7%	57 289	40.5%	32 133	53.0%	8.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	192 403	8 628	4.5%	4 097	2.1%	12 725	6.6%	1 181	3.3%	247.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	333 863	31 004	9.3%	39 010	11.7%	70 014	21.0%	33 314	34.4%	17.1%
Governance and Administration	7 400	1 229	16.6%	1 421	19.2%	2 649	35.8%	122	10.8%	1 066.7%
Executive & Council	100	2	1.6%	-	-	2	1.6%	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	7 300	1 227	16.8%	1 421	19.5%	2 648	36.3%	122	10.8%	1 066.7%
Community and Public Safety	70 850	2 513	3.5%	1 245	1.8%	3 759	5.3%	1 053	3.7%	18.2%
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	29 900	2 430	8.1%	1 169	3.9%	3 600	12.0%	98	.5%	1 095.7%
Public Safety	3 200	-	-	-	-	-	-	655	10.3%	(100.0%)
Housing	37 750	83	.2%	76	.2%	159	.4%	301	4.8%	(74.7%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	249 813	27 259	10.9%	36 344	14.5%	63 603	25.5%	31 805	46.6%	14.3%
Planning and Development	1 350	-	-	203	15.1%	203	15.1%	-	-	(100.0%)
Road Transport	248 463	27 259	11.0%	36 140	14.5%	63 400	25.5%	31 805	47.4%	13.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	5 800	3	-	-	-	3	-	334	6.3%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	5 800	3	-	-	-	3	-	334	6.3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	739 343	251 967	34.1%	197 250	26.7%	449 216	60.8%	140 451	68.6%	40.4%
Ratepayers and other	190 145	24 967	13.1%	29 079	15.3%	54 047	28.4%	31 810	81.2%	(8.6%)
Government - operating	391 738	184 575	47.1%	114 843	29.3%	299 418	76.4%	46 561	64.0%	146.7%
Government - capital	141 460	38 536	27.2%	48 691	34.4%	87 227	61.7%	59 080	81.4%	(17.6%)
Interest	16 000	3 888	24.3%	4 636	29.0%	8 524	53.3%	3 000	29.1%	54.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(451 681)	(227 435)	50.4%	(126 386)	28.0%	(353 821)	78.3%	(78 141)	63.9%	61.7%
Suppliers and employees	(449 581)	(227 391)	50.6%	(126 345)	28.1%	(353 736)	78.7%	(78 069)	64.2%	61.8%
Finance charges	(2 100)	(44)	2.1%	(41)	1.9%	(85)	4.0%	(72)	16.3%	(43.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	287 662	24 532	8.5%	70 864	24.6%	95 395	33.2%	62 310	77.6%	13.7%
Cash Flow from Investing Activities										
Receipts	-	100 000	-	120 000	-	220 000	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	100 000	-	120 000	-	220 000	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(332 663)	(31 004)	9.3%	(39 010)	11.7%	(70 014)	21.0%	(33 314)	34.4%	17.1%
Capital assets	(332 663)	(31 004)	9.3%	(39 010)	11.7%	(70 014)	21.0%	(33 314)	34.4%	17.1%
Net Cash from/(used) Investing Activities	(332 663)	68 996	(20.7%)	80 990	(24.3%)	149 986	(45.1%)	(33 314)	34.4%	(343.1%)
Cash Flow from Financing Activities										
Receipts	45 000	-	-	10 000	22.2%	10 000	22.2%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	45 000	-	-	10 000	22.2%	10 000	22.2%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(45 000)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(45 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	10 000	-	10 000	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(45 001)	93 527	(207.8%)	161 854	(359.7%)	255 381	(567.5%)	28 996	91.4%	458.2%
Cash/cash equivalents at the year begin:	154 848	282 553	182.5%	376 081	242.9%	282 553	182.5%	345 292	(538.1%)	8.9%
Cash/cash equivalents at the year end:	109 847	376 081	342.4%	537 935	489.7%	537 935	489.7%	374 288	1 057.6%	43.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 610	9.1%	2 226	3.6%	1 958	3.2%	52 188	84.2%	61 982	21.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 233	8.3%	1 045	3.9%	1 036	3.9%	22 528	83.9%	26 842	9.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 845	9.1%	1 375	4.4%	1 343	4.3%	25 592	82.1%	31 155	10.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 686	3.2%	387	.2%	2 030	1.2%	167 636	95.4%	175 740	59.4%	-	-	-	-
Total By Income Source	16 374	5.5%	5 033	1.7%	6 368	2.2%	267 944	90.6%	295 719	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16 374	5.5%	5 033	1.7%	6 368	2.2%	267 944	90.6%	295 719	100.0%	-	-	-	-
Total By Customer Group	16 374	5.5%	5 033	1.7%	6 368	2.2%	267 944	90.6%	295 719	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	127	108.4%	-	-	-	-	(10)	(8.4%)	117	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	127	108.4%	-	-	-	-	(10)	(8.4%)	117	100.0%

Contact Details

Municipal Manager	Adv M H Mathivha	015 962 7588
Financial Manager	Mrs M A Madzhie	015 962 7515

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHADO (LIM344)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	656 222	189 741	28.9%	182 171	27.8%	371 913	56.7%	151 502	47.1%	20.2%
Property rates	35 311	9 553	27.1%	11 137	31.5%	20 691	58.6%	6 439	33.0%	73.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	256 416	50 558	19.7%	62 943	24.5%	113 501	44.3%	51 133	37.1%	23.1%
Service charges - water revenue	-	-	-	-	-	-	-	19	-	(100.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 713	1 897	24.6%	2 359	30.6%	4 256	55.2%	1 873	-	25.9%
Service charges - other	-	-	-	-	-	-	-	2	-	(100.0%)
Rental of facilities and equipment	258	87	33.5%	115	44.6%	202	78.1%	38	35.0%	200.3%
Interest earned - external investments	1 734	416	24.0%	760	43.8%	1 176	67.8%	410	93.8%	85.4%
Interest earned - outstanding debtors	20 439	2 133	10.4%	1 590	7.8%	3 723	18.2%	3 694	39.6%	(57.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 118	349	11.2%	278	8.9%	628	20.1%	667	36.3%	(58.3%)
Licences and permits	13 986	2 724	19.5%	1 947	13.9%	4 671	33.4%	3 349	55.3%	(41.9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	291 305	113 858	39.1%	99 665	34.2%	213 523	73.3%	82 484	62.3%	20.8%
Other own revenue	25 942	8 166	31.5%	1 376	5.3%	9 541	36.8%	1 388	5.8%	(.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	5	-	(100.0%)
Operating Expenditure	746 269	173 600	23.3%	154 058	20.6%	327 658	43.9%	156 708	28.1%	(1.7%)
Employee related costs	228 090	53 012	23.2%	60 651	26.6%	113 663	49.8%	59 064	52.4%	2.7%
Remuneration of councillors	20 675	5 198	25.1%	5 192	25.1%	10 391	50.3%	3 172	28.8%	63.7%
Debt impairment	20 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	145 015	-	-	-	-	-	-	-	-	-
Finance charges	5 859	3	.1%	935	16.0%	938	16.0%	1 871	757.5%	(50.0%)
Bulk purchases	188 227	63 204	33.6%	57 636	30.6%	120 840	64.2%	54 949	39.8%	4.9%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	138 403	52 184	37.7%	29 643	21.4%	81 827	59.1%	37 652	21.0%	(21.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(90 047)	16 141		28 113		44 254		(5 206)		
Transfers recognised - capital	114 087	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 040	16 141		28 113		44 254		(5 206)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	24 040	16 141		28 113		44 254		(5 206)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 040	16 141		28 113		44 254		(5 206)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 040	16 141		28 113		44 254		(5 206)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	150 941	23 084	15.3%	34 654	23.0%	57 738	38.3%	35 498	45.6%	(2.4%)
National Government	111 632	22 120	19.8%	26 716	23.9%	48 837	43.7%	32 982	56.2%	(19.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	111 632	22 120	19.8%	26 716	23.9%	48 837	43.7%	32 982	56.2%	(19.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	39 309	963	2.5%	7 938	20.2%	8 901	22.6%	2 516	12.2%	215.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	150 941	23 084	15.3%	34 654	23.0%	57 738	38.3%	35 498	45.6%	(2.4%)
Governance and Administration	4 776	8 021	167.9%	20 258	424.2%	28 279	592.1%	255	5.7%	7 830.2%
Executive & Council	-	8 003	-	19 750	-	27 753	-	59	5.0%	33 197.9%
Budget & Treasury Office	1 141	-	-	277	24.3%	277	24.3%	-	-	(100.0%)
Corporate Services	3 635	18	.5%	231	6.3%	249	6.8%	196	-	17.6%
Community and Public Safety	3 080	-	-	479	15.6%	479	15.6%	-	-	(100.0%)
Community & Social Services	2 140	-	-	479	22.4%	479	22.4%	-	-	(100.0%)
Sport And Recreation	940	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	113 732	9 262	8.1%	6 433	5.7%	15 696	13.8%	30 416	75.2%	(78.8%)
Planning and Development	3 450	81	2.3%	46	1.3%	127	3.7%	-	-	(100.0%)
Road Transport	110 282	9 181	8.3%	6 387	5.8%	15 569	14.1%	30 416	77.4%	(79.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	27 233	5 800	21.3%	7 484	27.5%	13 284	48.8%	4 827	20.3%	55.0%
Electricity	23 073	5 565	24.1%	6 621	28.7%	12 186	52.8%	4 827	20.4%	37.2%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	4 160	236	5.7%	863	20.7%	1 099	26.4%	-	-	(100.0%)
Other	2 120	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	769 497	195 691	25.4%	305 074	39.6%	500 765	65.1%	176 561	55.6%	72.8%
Ratepayers and other	341 932	77 899	22.8%	79 520	23.3%	157 419	46.0%	65 547	41.1%	21.3%
Government - operating	291 305	115 243	39.6%	191 142	65.6%	306 385	105.2%	82 484	63.3%	131.7%
Government - capital	114 087	-	-	31 021	27.2%	31 021	27.2%	24 500	83.3%	26.6%
Interest	22 173	2 549	11.5%	3 391	15.3%	5 941	26.8%	4 031	41.4%	(15.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(614 558)	(174 893)	28.5%	(170 450)	27.7%	(345 343)	56.2%	(139 962)	52.4%	21.8%
Suppliers and employees	(608 699)	(174 890)	28.7%	(169 032)	27.8%	(343 921)	56.5%	(139 072)	52.3%	21.5%
Finance charges	(5 859)	(3)	.1%	(1 418)	24.2%	(1 421)	24.3%	(890)	360.2%	59.4%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	154 939	20 798	13.4%	134 624	86.9%	155 422	100.3%	36 599	68.2%	267.8%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(150 491)	(23 353)	15.5%	(36 217)	24.1%	(59 571)	39.6%	(39 018)	48.8%	(7.2%)
Capital assets	(150 491)	(23 353)	15.5%	(36 217)	24.1%	(59 571)	39.6%	(39 018)	48.8%	(7.2%)
Net Cash from/(used) Investing Activities	(150 491)	(23 353)	15.5%	(36 217)	24.1%	(59 571)	39.6%	(39 018)	48.8%	(7.2%)
Cash Flow from Financing Activities										
Receipts	0	-	-	-	-	-	-	-	-	-
Short term loans	0	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 800)	(86)	4.8%	(639)	35.5%	(725)	40.3%	(981)	22.0%	(34.9%)
Repayment of borrowing	(1 800)	(86)	4.8%	(639)	35.5%	(725)	40.3%	(981)	22.0%	(34.9%)
Net Cash from/(used) Financing Activities	(1 800)	(86)	4.8%	(639)	35.5%	(725)	40.3%	(981)	22.0%	(34.9%)
Net Increase/(Decrease) in cash held	2 648	(2 641)	(99.7%)	97 767	3 692.1%	95 126	3 592.4%	(3 400)	1 165.1%	(2 975.2%)
Cash/cash equivalents at the year begin:	5 000	52 140	1 042.8%	49 499	990.0%	52 140	1 042.8%	44 663	-	10.8%
Cash/cash equivalents at the year end:	7 648	49 499	647.2%	147 266	1 925.5%	147 266	1 925.5%	41 263	1 612.8%	256.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	397	.9%	15 817	34.6%	29 539	64.6%	45 753	31.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	24	.1%	4 239	9.9%	38 441	90.0%	42 704	29.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	56	.8%	521	7.2%	6 714	92.1%	7 291	4.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	249	.5%	3 945	7.6%	47 415	91.9%	51 609	35.0%	-	-	-	-
Total By Income Source	-	-	726	.5%	24 523	16.6%	122 109	82.9%	147 358	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	87	.7%	1 458	11.4%	11 261	87.9%	12 805	8.7%	-	-	-	-
Commercial	-	-	20	.1%	12 052	41.3%	17 096	58.6%	29 168	19.8%	-	-	-	-
Households	-	-	89	.1%	6 372	7.7%	76 413	92.2%	82 874	56.2%	-	-	-	-
Other	-	-	531	2.4%	4 641	20.6%	17 339	77.0%	22 511	15.3%	-	-	-	-
Total By Customer Group	-	-	726	.5%	24 523	16.6%	122 109	82.9%	147 358	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	13	100.0%	-	-	-	-	13	87.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	2	100.0%	-	-	-	-	2	12.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	15	100.0%	-	-	-	-	15	100.0%

Contact Details

Municipal Manager	Mr Mutshinyali IP	015 519 3004
Financial Manager	Ms Makhubela MP	015 519 3210

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: VHEMBE (DC34)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	800 549	139 154	17.4%	165 629	20.7%	304 783	38.1%	99 655	31.4%	66.2%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	7	-	(100.0%)
Interest earned - external investments	-	-	-	1 137	-	1 137	-	1 350	33.3%	(15.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	2	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	800 549	139 154	17.4%	156 425	19.5%	295 579	36.9%	90 989	36.7%	71.9%
Other own revenue	-	-	-	8 066	-	8 066	-	7 308	20.5%	10.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	800 549	139 154	17.4%	165 629	20.7%	304 783	38.1%	168 246	43.4%	(1.6%)
Employee related costs	127 756	96 372	75.4%	80 727	63.2%	177 099	138.6%	95 281	44.8%	(15.3%)
Remuneration of councillors	-	2 739	-	1 821	-	4 561	-	2 081	44.3%	(12.5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	8 359	-	43 933	-	52 291	-	11 066	-	297.0%
Contracted services	-	-	-	-	-	-	-	3 509	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	30 345	-	(100.0%)
Other expenditure	672 793	31 684	4.7%	39 148	5.8%	70 832	10.5%	25 966	28.5%	50.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-		(0)		(0)		(68 591)		
Transfers recognised - capital	-	-	-	-	-	-	-	156 596	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	-		(0)		(0)		88 005		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	-		(0)		(0)		88 005		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-		(0)		(0)		88 005		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-		(0)		(0)		88 005		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	704 498	99 899	14.2%	139 329	19.8%	239 228	34.0%	122 692	33.3%	13.6%
National Government	581 594	99 883	17.2%	139 061	23.9%	238 944	41.1%	122 692	33.3%	13.3%
Provincial Government	-	-	-	268	-	268	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	581 594	99 883	17.2%	139 329	24.0%	239 212	41.1%	122 692	33.3%	13.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	122 904	4	-	-	-	4	-	-	-	-
Public contributions and donations	-	12	-	-	-	12	-	-	-	-
Capital Expenditure Standard Classification	704 498	99 899	14.2%	139 329	19.8%	239 228	34.0%	122 692	33.3%	13.6%
Governance and Administration	11 707	1 071	9.1%	1 278	10.9%	2 349	20.1%	1 861	26.3%	(31.3%)
Executive & Council	-	44	-	-	-	44	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	11 707	1 027	8.8%	1 278	10.9%	2 305	19.7%	1 861	60.9%	(31.3%)
Community and Public Safety	10 752	499	4.6%	1 386	12.9%	1 885	17.5%	-	39.9%	(100.0%)
Community & Social Services	10 560	499	4.7%	1 386	13.1%	1 885	17.8%	-	39.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	193	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 392	16	.1%	1 772	13.2%	1 788	13.4%	12	4.3%	14 647.9%
Planning and Development	13 392	16	.1%	1 772	13.2%	1 788	13.4%	12	4.4%	14 647.9%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	668 646	98 313	14.7%	134 892	20.2%	233 206	34.9%	120 820	33.7%	11.6%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	668 646	98 313	14.7%	134 892	20.2%	233 206	34.9%	120 820	33.7%	11.6%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	1 407 891	(48 442)	(3.4%)	90 563	6.4%	42 121	3.0%	423 325	45.4%	(78.6%)
Ratepayers and other	182 929	(616)	(.3%)	8 169	4.5%	7 553	4.1%	14 817	2.8%	(44.9%)
Government - operating	633 675	(238 310)	(37.6%)	81 257	12.8%	(157 053)	(24.8%)	198 650	71.9%	(59.1%)
Government - capital	581 594	191 025	32.8%	-	-	191 025	32.8%	202 997	79.2%	(100.0%)
Interest	9 693	(541)	(5.6%)	1 137	11.7%	597	6.2%	6 860	95.5%	(83.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(721 245)	(139 154)	19.3%	(165 629)	23.0%	(304 783)	42.3%	(113 785)	35.5%	45.6%
Suppliers and employees	(721 245)	(139 154)	19.3%	(165 629)	23.0%	(304 783)	42.3%	(97 362)	31.9%	70.1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	(16 423)	-	(100.0%)
Net Cash from/(used) Operating Activities	686 646	(187 596)	(27.3%)	(75 065)	(10.9%)	(262 662)	(38.3%)	309 539	50.8%	(124.3%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(704 498)	(99 899)	14.2%	(143 417)	20.4%	(243 317)	34.5%	(76 783)	25.8%	86.8%
Capital assets	(704 498)	(99 899)	14.2%	(143 417)	20.4%	(243 317)	34.5%	(76 783)	25.8%	86.8%
Net Cash from/(used) Investing Activities	(704 498)	(99 899)	14.2%	(143 417)	20.4%	(243 317)	34.5%	(76 783)	25.8%	86.8%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(17 852)	(287 496)	1 610.4%	(218 483)	1 223.8%	(505 978)	2 834.3%	232 757	72.5%	(193.9%)
Cash/cash equivalents at the year begin:	-	238 936	-	(48 560)	-	238 936	-	259 424	-	(118.7%)
Cash/cash equivalents at the year end:	(17 852)	(48 560)	272.0%	(267 042)	1 495.9%	(267 042)	1 495.9%	492 181	73.3%	(154.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 011	26.7%	3 507	23.4%	4 246	28.3%	3 250	21.6%	15 013	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 011	26.7%	3 507	23.4%	4 246	28.3%	3 250	21.6%	15 013	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 011	26.7%	3 507	23.4%	4 246	28.3%	3 250	21.6%	15 013	100.0%	-	-	-	-
Total By Customer Group	4 011	26.7%	3 507	23.4%	4 246	28.3%	3 250	21.6%	15 013	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 957	18.0%	971	8.9%	75	.7%	7 890	72.4%	10 894	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 957	18.0%	971	8.9%	75	.7%	7 890	72.4%	10 894	100.0%

Contact Details

Municipal Manager	Mr M.T Makumule	015 960 2009
Financial Manager	Mr Lindelani Muthivhi	015 960 2032

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BLOUBERG (LIM351)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	164 958	67 584	41.0%	46 182	28.0%	113 766	69.0%	41 468	75.3%	11.4%
Property rates	14 120	13 197	93.5%	331	2.3%	13 528	95.8%	418	131.1%	(20.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	15 782	2 813	17.8%	4 143	26.3%	6 956	44.1%	4 264	60.3%	(2.8%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 200	84	7.0%	82	6.9%	167	13.9%	80	16.7%	2.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	332	56	16.9%	57	17.1%	113	34.0%	71	20.5%	(20.2%)
Interest earned - external investments	930	76	8.1%	468	50.3%	543	58.4%	461	73.1%	1.5%
Interest earned - outstanding debtors	432	156	36.0%	178	41.2%	334	77.2%	333	86.4%	(46.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 000	195	4.9%	140	3.5%	334	8.4%	122	31.6%	14.9%
Licences and permits	3 620	401	11.1%	780	21.5%	1 181	32.6%	864	48.3%	(9.8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	121 458	49 735	40.9%	38 661	31.8%	88 396	72.8%	33 823	75.6%	14.3%
Other own revenue	3 084	872	28.3%	1 342	43.5%	2 214	71.8%	1 032	44.2%	30.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	159 469	32 404	20.3%	35 191	22.1%	67 595	42.4%	32 972	46.7%	6.7%
Employee related costs	78 683	16 547	21.0%	16 956	21.5%	33 503	42.6%	15 169	46.6%	11.8%
Remuneration of councillors	12 304	2 900	23.6%	2 849	23.2%	5 748	46.7%	2 656	48.4%	7.2%
Debt impairment	12 511	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 009	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	14 458	3 781	26.2%	4 209	29.1%	7 990	55.3%	3 447	54.4%	22.1%
Other Materials	2 173	66	3.0%	270	12.4%	336	15.5%	492	28.8%	(45.0%)
Contracted services	3 000	638	21.3%	790	26.3%	1 428	47.6%	796	50.9%	(.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	35 331	8 473	24.0%	10 117	28.6%	18 590	52.6%	10 411	48.1%	(2.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 489	35 180		10 990		46 171		8 496		
Transfers recognised - capital	41 408	9 069	21.9%	12 291	29.7%	21 360	51.6%	3 150	46.3%	290.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 897	44 249		23 281		67 531		11 646		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 897	44 249		23 281		67 531		11 646		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 897	44 249		23 281		67 531		11 646		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 897	44 249		23 281		67 531		11 646		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	46 897	1 031	2.2%	15 412	32.9%	16 444	35.1%	3 249	9.6%	374.4%
National Government	39 347	-	-	12 934	32.9%	12 934	32.9%	2 180	8.5%	493.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 347	-	-	12 934	32.9%	12 934	32.9%	2 180	8.3%	493.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 550	1 031	13.7%	2 479	32.8%	3 510	46.5%	1 068	19.1%	132.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	46 897	1 031	2.2%	15 412	32.9%	16 444	35.1%	3 249	9.6%	374.4%
Governance and Administration	5 076	989	19.5%	2 436	48.0%	3 425	67.5%	61	2.4%	3 875.9%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	5 076	989	19.5%	2 436	48.0%	3 425	67.5%	61	3.1%	3 875.9%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	36 847	-	-	12 713	34.5%	12 713	34.5%	1 829	9.1%	595.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	36 847	-	-	12 713	34.5%	12 713	34.5%	1 829	9.1%	595.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 974	43	.9%	264	5.3%	306	6.2%	1 358	15.2%	(80.6%)
Electricity	4 300	43	1.0%	221	5.1%	264	6.1%	1 358	15.2%	(83.7%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	674	-	-	43	6.3%	43	6.3%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	188 997	63 659	33.7%	58 635	31.0%	122 294	64.7%	51 048	65.0%	14.9%
Ratepayers and other	25 201	4 624	18.3%	7 173	28.5%	11 797	46.8%	13 285	54.5%	(46.0%)
Government - operating	121 458	49 735	40.9%	38 661	31.8%	88 396	72.8%	33 823	75.6%	14.3%
Government - capital	41 408	9 069	21.9%	12 291	29.7%	21 360	51.6%	3 150	46.3%	290.2%
Interest	930	231	24.9%	510	54.9%	742	79.8%	790	123.9%	(35.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(154 921)	(32 403)	20.9%	(35 191)	22.7%	(67 594)	43.6%	(32 972)	46.7%	6.7%
Suppliers and employees	(154 921)	(32 403)	20.9%	(35 191)	22.7%	(67 594)	43.6%	(32 972)	46.7%	6.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	34 077	31 256	91.7%	23 444	68.8%	54 700	160.5%	18 076	117.4%	29.7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(46 597)	(1 031)	2.2%	(15 412)	33.1%	(16 444)	35.3%	(3 249)	9.6%	374.4%
Capital assets	(46 597)	(1 031)	2.2%	(15 412)	33.1%	(16 444)	35.3%	(3 249)	9.6%	374.4%
Net Cash from/(used) Investing Activities	(46 597)	(1 031)	2.2%	(15 412)	33.1%	(16 444)	35.3%	(3 249)	9.6%	374.4%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(12 520)	30 225	(241.4%)	8 031	(64.1%)	38 256	(305.6%)	14 828	-	(45.8%)
Cash/cash equivalents at the year begin:	33 181	-	-	30 225	91.1%	-	-	37 614	10.0%	(19.6%)
Cash/cash equivalents at the year end:	20 661	30 225	146.3%	38 256	185.2%	38 256	185.2%	52 442	224.0%	(27.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	125	8.1%	121	7.8%	1 304	84.1%	-	-	1 550	3.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	226	9.8%	136	5.9%	1 937	84.3%	-	-	2 299	5.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	54	.2%	52	.1%	34 691	99.7%	-	-	34 797	84.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	37	4.4%	35	4.2%	774	91.4%	-	-	847	2.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	28	5.2%	26	4.9%	478	89.9%	-	-	532	1.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	1.6%	135	11.2%	1 058	87.2%	-	-	1 214	2.9%	-	-	-	-
Total By Income Source	489	1.2%	506	1.2%	40 244	97.6%	-	-	41 238	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	489	1.2%	506	1.2%	40 244	97.6%	-	-	41 238	100.0%	-	-	-	-
Total By Customer Group	489	1.2%	506	1.2%	40 244	97.6%	-	-	41 238	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Kgoale TMP	015 505 7120
Financial Manager	Raganya M.C	015 505 7147

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: AGANANG (LIM352)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	102 410	43 708	42.7%	29 704	29.0%	73 412	71.7%	29 631	81.5%	.2%
Property rates	7 114	2	-	-	-	2	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	300	61	20.5%	87	29.1%	149	49.6%	170	38.3%	(48.6%)
Interest earned - external investments	2 100	863	41.1%	858	40.8%	1 720	81.9%	370	48.4%	132.0%
Interest earned - outstanding debtors	1 100	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	600	96	15.9%	78	13.1%	174	29.0%	-	-	(100.0%)
Licences and permits	3 000	272	9.1%	454	15.1%	727	24.2%	711	43.5%	(36.1%)
Agency services	2 000	-	-	235	11.8%	235	11.8%	241	22.3%	(2.5%)
Transfers recognised - operational	81 840	42 186	51.5%	27 625	33.8%	69 811	85.3%	28 073	95.3%	(1.6%)
Other own revenue	4 355	227	5.2%	366	8.4%	594	13.6%	66	2.0%	451.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	111 410	16 466	14.8%	19 319	17.3%	35 785	32.1%	18 235	34.4%	5.9%
Employee related costs	47 416	8 577	18.1%	9 107	19.2%	17 684	37.3%	8 728	37.1%	4.3%
Remuneration of councillors	12 066	2 783	23.1%	2 888	23.9%	5 670	47.0%	2 714	56.6%	6.4%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 000	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	7 238	817	11.3%	1 228	17.0%	2 046	28.3%	892	61.4%	37.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	35 689	4 289	12.0%	6 096	17.1%	10 385	29.1%	5 900	36.4%	3.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 000)	27 242		10 385		37 627		11 397		
Transfers recognised - capital	52 706	2 427	4.6%	21 631	41.0%	24 058	45.6%	200	18.7%	10 715.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 706	29 669		32 016		61 685		11 597		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	43 706	29 669		32 016		61 685		11 597		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 706	29 669		32 016		61 685		11 597		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 706	29 669		32 016		61 685		11 597		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	52 706	1 433	2.7%	5 313	10.1%	6 746	12.8%	14 032	35.2%	(62.1%)
National Government	31 407	1 433	4.6%	5 313	16.9%	6 746	21.5%	14 032	35.2%	(62.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 407	1 433	4.6%	5 313	16.9%	6 746	21.5%	14 032	35.2%	(62.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 299	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	52 706	1 433	2.7%	5 313	10.1%	6 746	12.8%	14 032	35.2%	(62.1%)
Governance and Administration	3 136	85	2.7%	1 034	33.0%	1 120	35.7%	1 882	109.7%	(45.1%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	387	27.7%	(100.0%)
Corporate Services	3 136	85	2.7%	1 034	33.0%	1 120	35.7%	1 495	175.1%	(30.8%)
Community and Public Safety	13 260	168	1.3%	436	3.3%	604	4.6%	1 989	23.2%	(78.1%)
Community & Social Services	13 260	168	1.3%	436	3.3%	604	4.6%	1 989	23.2%	(78.1%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 200	260	1.0%	3 649	13.4%	3 909	14.4%	10 160	33.9%	(64.1%)
Planning and Development	3 500	-	-	-	-	-	-	1 687	46.6%	(100.0%)
Road Transport	23 700	260	1.1%	3 649	15.4%	3 909	16.5%	8 473	32.1%	(56.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 500	920	36.8%	193	7.7%	1 114	44.5%	-	-	(100.0%)
Electricity	2 500	920	36.8%	193	7.7%	1 114	44.5%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	6 610	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	155 116	46 135	29.7%	51 335	33.1%	97 470	62.8%	29 831	58.9%	72.1%
Ratepayers and other	17 369	659	3.8%	1 222	7.0%	1 881	10.8%	1 188	15.9%	2.8%
Government - operating	81 840	42 186	51.5%	27 625	33.8%	69 811	85.3%	28 073	95.3%	(1.6%)
Government - capital	52 706	2 427	4.6%	21 631	41.0%	24 058	45.6%	200	18.7%	10 715.5%
Interest	3 201	863	27.0%	858	26.8%	1 720	53.8%	370	48.0%	132.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(102 410)	(16 472)	16.1%	(19 319)	18.9%	(35 790)	34.9%	(18 235)	39.9%	5.9%
Suppliers and employees	(102 410)	(16 472)	16.1%	(19 319)	18.9%	(35 790)	34.9%	(18 235)	39.9%	5.9%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	52 706	29 663	56.3%	32 016	60.7%	61 680	117.0%	11 596	92.5%	176.1%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(52 706)	(1 433)	2.7%	(5 313)	10.1%	(6 746)	12.8%	(14 032)	35.2%	(62.1%)
Capital assets	(52 706)	(1 433)	2.7%	(5 313)	10.1%	(6 746)	12.8%	(14 032)	35.2%	(62.1%)
Net Cash from/(used) Investing Activities	(52 706)	(1 433)	2.7%	(5 313)	10.1%	(6 746)	12.8%	(14 032)	35.2%	(62.1%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(0)	28 230	############	26 704	############	54 934	############	(2 436)	-	(1 196.4%)
Cash/cash equivalents at the year begin:	-	50 212	-	78 441	-	50 212	-	29 917	-	162.2%
Cash/cash equivalents at the year end:	(0)	78 441	###############	105 145	###############	105 145	###############	27 481	82.1%	282.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	259	100.0%	-	-	-	-	-	-	259	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	259	100.0%	-	-	-	-	-	-	259	100.0%

Contact Details

Municipal Manager	Mr Ramakuntwane Selepe	015 295 1413
Financial Manager	Mr Malesela Mokonyama	015 295 1407

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOLEMOLE (LIM353)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	125 436	42 748	34.1%	38 659	30.8%	81 407	64.9%	31 440	58.9%	23.0%
Property rates	8 346	2 593	31.1%	2 591	31.0%	5 184	62.1%	2 103	53.4%	23.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	10 141	1 823	18.0%	1 462	14.4%	3 286	32.4%	884	24.7%	65.3%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 707	366	21.4%	366	21.4%	732	42.9%	345	42.8%	6.2%
Rental of facilities and equipment	284	38	13.3%	110	38.8%	148	52.1%	73	160.5%	51.7%
Interest earned - external investments	684	114	16.6%	502	73.4%	615	90.0%	58	51.1%	764.5%
Interest earned - outstanding debtors	2 360	989	41.9%	1 021	43.2%	2 010	85.1%	862	75.4%	18.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	910	11	1.2%	119	13.0%	130	14.2%	8	.3%	1 412.1%
Licences and permits	4 254	1 697	39.9%	2 012	47.3%	3 708	87.2%	862	21.5%	133.3%
Agency services	727	325	44.8%	325	44.7%	650	89.5%	-	-	(100.0%)
Transfers recognised - operational	95 048	35 235	37.1%	30 034	31.6%	65 269	68.7%	-	-	(100.0%)
Other own revenue	974	(447)	(45.9%)	119	12.2%	(328)	(33.7%)	26 246	7 121.2%	(99.5%)
Gains on disposal of PPE	-	3	-	-	-	3	-	-	-	-
Operating Expenditure	117 321	25 620	21.8%	24 565	20.9%	50 185	42.8%	22 736	40.5%	8.0%
Employee related costs	63 174	14 142	22.4%	13 726	21.7%	27 868	44.1%	10 961	40.4%	25.2%
Remuneration of councillors	9 040	2 213	24.5%	1 913	21.2%	4 126	45.6%	1 759	46.7%	8.8%
Debt impairment	2 670	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 000	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	2.0%	-
Bulk purchases	7 000	3 231	46.2%	1 445	20.6%	4 676	66.8%	2 018	76.7%	(28.4%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	3 350	830	24.8%	830	24.8%	1 660	49.5%	772	44.6%	7.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	28 087	5 204	18.5%	6 651	23.7%	11 856	42.2%	7 226	37.4%	(8.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 114	17 128		14 094		31 222		8 704		
Transfers recognised - capital	30 397	582	1.9%	7 385	24.3%	7 967	26.2%	-	1.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	38 511	17 710		21 479		39 189		8 704		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	38 511	17 710		21 479		39 189		8 704		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	38 511	17 710		21 479		39 189		8 704		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	38 511	17 710		21 479		39 189		8 704		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	42 785	2 917	6.8%	6 944	16.2%	9 861	23.0%	2 939	28.2%	136.3%
National Government	30 081	1 530	5.1%	5 031	16.7%	6 561	21.8%	-	26.8%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	7	-	(100.0%)
District Municipality	-	48	-	-	-	48	-	376	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 081	1 578	5.2%	5 031	16.7%	6 610	22.0%	383	28.2%	1 212.3%
Borrowing	-	-	-	-	-	-	-	1 560	-	(100.0%)
Internally generated funds	12 704	1 339	10.5%	1 912	15.1%	3 251	25.6%	996	16.4%	92.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	42 785	2 917	6.8%	6 944	16.2%	9 861	23.0%	2 939	28.2%	136.3%
Governance and Administration	3 596	415	11.6%	613	17.1%	1 029	28.6%	257	14.1%	138.8%
Executive & Council	106	-	-	11	10.5%	11	10.5%	-	-	(100.0%)
Budget & Treasury Office	500	127	25.4%	396	79.2%	523	104.6%	-	-	(100.0%)
Corporate Services	2 990	288	9.6%	206	6.9%	495	16.5%	257	33.2%	(19.7%)
Community and Public Safety	8 327	296	3.6%	1 253	15.1%	1 549	18.6%	955	31.6%	31.3%
Community & Social Services	8 327	296	3.6%	1 253	15.1%	1 549	18.6%	955	31.6%	31.3%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	26 654	2 206	8.3%	5 077	19.0%	7 283	27.3%	1 728	30.7%	193.9%
Planning and Development	500	-	-	-	-	-	-	105	52.7%	(100.0%)
Road Transport	26 154	2 206	8.4%	5 077	19.4%	7 283	27.8%	1 622	30.6%	213.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 208	-	-	-	-	-	-	-	9.6%	-
Electricity	4 208	-	-	-	-	-	-	-	9.6%	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	141 072	52 368	37.1%	37 838	26.8%	90 206	63.9%	28 247	56.7%	34.0%
Ratepayers and other	12 586	3 394	27.0%	4 999	39.7%	8 392	66.7%	2 358	26.0%	112.0%
Government - operating	95 047	36 835	38.8%	30 034	31.6%	66 869	70.4%	25 475	69.7%	17.9%
Government - capital	30 397	11 957	39.3%	2 087	6.9%	14 044	46.2%	300	42.5%	595.5%
Interest	3 042	182	6.0%	720	23.7%	902	29.7%	114	20.0%	530.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(99 584)	(25 620)	25.7%	(24 565)	24.7%	(50 185)	50.4%	(23 152)	44.4%	6.1%
Suppliers and employees	(99 561)	(25 620)	25.7%	(24 565)	24.7%	(50 185)	50.4%	(23 150)	44.4%	6.1%
Finance charges	(23)	-	-	-	-	-	-	(2)	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	41 488	26 748	64.5%	13 273	32.0%	40 021	96.5%	5 095	86.6%	160.5%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(38 506)	(2 917)	7.6%	(6 943)	18.0%	(9 860)	25.6%	(2 922)	9.3%	137.7%
Capital assets	(38 506)	(2 917)	7.6%	(6 943)	18.0%	(9 860)	25.6%	(2 922)	9.3%	137.7%
Net Cash from/(used) Investing Activities	(38 506)	(2 917)	7.6%	(6 943)	18.0%	(9 860)	25.6%	(2 922)	9.3%	137.7%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 982	23 831	799.2%	6 330	212.3%	30 161	1 011.4%	2 174	13 683.6%	191.2%
Cash/cash equivalents at the year begin:	4 494	29 215	650.1%	53 046	1 180.4%	29 215	650.1%	29 299	-	81.1%
Cash/cash equivalents at the year end:	7 476	53 046	709.5%	59 376	794.2%	59 376	794.2%	31 472	13 683.6%	88.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	93	1.8%	71	1.4%	71	1.4%	4 934	95.5%	5 169	7.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	186	3.4%	152	2.8%	138	2.5%	4 992	91.3%	5 468	7.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	835	2.3%	817	2.3%	856	2.4%	33 077	93.0%	35 586	48.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	18	3.7%	12	2.3%	15	3.0%	451	91.0%	496	.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	17	2.1%	16	2.0%	16	2.0%	741	93.9%	789	1.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	524	2.0%	508	2.0%	495	1.9%	24 095	94.0%	25 622	35.0%	-	-	-	-
Total By Income Source	1 673	2.3%	1 575	2.2%	1 591	2.2%	68 291	93.4%	73 131	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	361	2.5%	380	2.6%	378	2.6%	13 551	92.4%	14 669	20.1%	-	-	-	-
Commercial	48	2.7%	43	2.4%	42	2.4%	1 645	92.5%	1 777	2.4%	-	-	-	-
Households	811	2.0%	785	2.0%	768	1.9%	37 486	94.1%	39 851	54.5%	-	-	-	-
Other	454	2.7%	368	2.2%	403	2.4%	15 609	92.7%	16 834	23.0%	-	-	-	-
Total By Customer Group	1 673	2.3%	1 575	2.2%	1 591	2.2%	68 291	93.4%	73 131	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	169	9.2%	914	49.7%	144	7.8%	614	33.3%	1 840	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	169	9.2%	914	49.7%	144	7.8%	614	33.3%	1 840	100.0%

Contact Details

Municipal Manager	Makhura IM	015 501 0243
Financial Manager	Mr Moloko Kwena	015 501 0243

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	2 228 099	545 704	24.5%	528 390	23.7%	1 074 094	48.2%	468 689	50.4%	12.7%
Property rates	302 252	74 927	24.8%	77 355	25.6%	152 282	50.4%	68 404	48.8%	13.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	775 071	183 095	23.6%	172 499	22.3%	355 594	45.9%	148 425	44.4%	16.2%
Service charges - water revenue	279 546	55 974	20.0%	62 098	22.2%	118 072	42.2%	51 266	43.3%	21.1%
Service charges - sanitation revenue	66 163	11 596	17.5%	12 522	18.9%	24 118	36.5%	7 834	30.8%	59.8%
Service charges - refuse revenue	60 959	14 498	23.8%	14 522	23.8%	29 020	47.6%	8 212	45.4%	76.8%
Service charges - other	-	-	-	-	-	-	-	(4)	-	(100.0%)
Rental of facilities and equipment	20 020	2 176	10.9%	3 560	17.8%	5 737	28.7%	6 365	55.1%	(44.1%)
Interest earned - external investments	23 000	453	2.0%	7 134	31.0%	7 587	33.0%	8 203	58.6%	(13.0%)
Interest earned - outstanding debtors	30 000	7 972	26.6%	13 040	43.5%	21 012	70.0%	12 645	136.6%	3.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	10 753	382	3.6%	652	6.1%	1 034	9.6%	953	26.2%	(31.6%)
Licences and permits	9 027	2 417	26.8%	2 130	23.6%	4 547	50.4%	2 170	49.6%	(1.8%)
Agency services	15 656	461	2.9%	7 770	49.6%	8 231	52.6%	526	6.6%	1 376.9%
Transfers recognised - operational	556 489	186 734	33.6%	151 562	27.2%	338 296	60.8%	140 047	65.2%	8.2%
Other own revenue	26 963	5 020	18.6%	3 545	13.1%	8 565	31.8%	13 637	53.1%	(74.0%)
Gains on disposal of PPE	52 200	-	-	-	-	-	-	4	-	(100.0%)
Operating Expenditure	2 145 711	516 436	24.1%	531 803	24.8%	1 048 239	48.9%	481 416	46.6%	10.5%
Employee related costs	504 000	119 008	23.6%	123 474	24.5%	242 483	48.1%	107 142	47.8%	15.2%
Remuneration of councillors	25 410	5 455	21.5%	6 320	24.9%	11 775	46.3%	6 529	48.9%	(3.2%)
Debt impairment	50 000	12 693	25.4%	8 333	16.7%	21 026	42.1%	(18 783)	50.0%	(144.4%)
Depreciation and asset impairment	266 000	66 500	25.0%	70 667	26.6%	137 167	51.6%	116 350	50.0%	(39.3%)
Finance charges	23 747	-	-	12 957	54.6%	12 957	54.6%	13 557	49.9%	(4.4%)
Bulk purchases	698 000	197 488	28.3%	150 410	21.5%	347 898	49.8%	139 169	50.2%	8.1%
Other Materials	170 000	20 602	12.1%	47 212	27.8%	67 814	39.9%	33 348	46.1%	41.6%
Contracted services	75 854	12 120	16.0%	22 551	29.7%	34 671	45.7%	15 212	33.8%	48.2%
Transfers and grants	5 240	2 560	48.9%	2 560	48.9%	5 120	97.7%	2 900	96.5%	(11.7%)
Other expenditure	327 460	80 010	24.4%	87 319	26.7%	167 329	51.1%	65 993	36.6%	32.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	82 388	29 268		(3 413)		25 855		(12 727)		
Transfers recognised - capital	436 799	170 414	39.0%	149 659	34.3%	320 073	73.3%	166 183	65.0%	(9.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	519 187	199 683		146 246		345 929		153 456		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	519 187	199 683		146 246		345 929		153 456		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	519 187	199 683		146 246		345 929		153 456		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	519 187	199 683		146 246		345 929		153 456		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	518 749	60 157	11.6%	127 055	24.5%	187 212	36.1%	118 012	32.3%	7.7%
National Government	430 646	53 356	12.4%	124 040	28.8%	177 396	41.2%	107 994	30.3%	14.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	430 646	53 356	12.4%	124 040	28.8%	177 396	41.2%	107 994	30.6%	14.9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	81 950	6 801	8.3%	3 015	3.7%	9 816	12.0%	10 019	65.5%	(69.9%)
Public contributions and donations	6 153	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	518 749	60 157	11.6%	127 055	24.5%	187 212	36.1%	118 012	32.3%	7.7%
Governance and Administration	21 300	103	.5%	1 762	8.3%	1 865	8.8%	261	8.2%	575.7%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 000	-	-	-	-	-	-	-	-	-
Corporate Services	20 300	103	.5%	1 762	8.7%	1 865	9.2%	261	8.3%	575.7%
Community and Public Safety	44 749	713	1.6%	4 003	8.9%	4 716	10.5%	353	1.3%	1 034.6%
Community & Social Services	3 200	25	.8%	404	12.6%	429	13.4%	108	1.2%	274.7%
Sport And Recreation	40 499	588	1.5%	3 478	8.6%	4 066	10.0%	245	1.4%	1 319.6%
Public Safety	500	100	20.0%	121	24.2%	221	44.2%	-	-	(100.0%)
Housing	550	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	305 000	30 381	10.0%	82 698	27.1%	113 079	37.1%	72 880	36.6%	13.5%
Planning and Development	1 300	109	8.4%	11 596	892.0%	11 705	900.4%	254	-	4 466.5%
Road Transport	303 700	30 272	10.0%	71 102	23.4%	101 374	33.4%	72 626	36.5%	(2.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	147 700	28 960	19.6%	38 592	26.1%	67 552	45.7%	44 519	32.2%	(13.3%)
Electricity	19 800	2 177	11.0%	401	2.0%	2 578	13.0%	13 336	33.1%	(97.0%)
Water	122 000	26 783	22.0%	37 424	30.7%	64 207	52.6%	28 851	41.0%	29.7%
Waste Water Management	4 100	-	-	767	18.7%	767	18.7%	2 373	12.4%	(67.7%)
Waste Management	1 800	-	-	-	-	-	-	(42)	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	2 325 336	871 395	37.5%	818 375	35.2%	1 689 771	72.7%	1 136 675	81.3%	(28.0%)
Ratepayers and other	1 309 048	513 579	39.2%	515 480	39.4%	1 029 059	78.6%	831 041	93.5%	(38.0%)
Government - operating	562 642	184 734	32.8%	151 933	27.0%	336 667	59.8%	138 663	63.7%	9.6%
Government - capital	430 646	172 418	40.0%	149 659	34.8%	322 077	74.8%	159 761	65.0%	(6.3%)
Interest	23 000	664	2.9%	1 303	5.7%	1 968	8.6%	7 210	35.0%	(81.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 852 358)	(714 936)	38.6%	(531 937)	28.7%	(1 246 872)	67.3%	(685 839)	81.9%	(22.4%)
Suppliers and employees	(1 823 371)	(712 376)	39.1%	(516 387)	28.3%	(1 228 763)	67.4%	(672 282)	82.4%	(23.2%)
Finance charges	(23 747)	-	-	(12 989)	54.7%	(12 989)	54.7%	(13 557)	49.9%	(4.2%)
Transfers and grants	(5 240)	(2 560)	48.9%	(2 560)	48.9%	(5 120)	97.7%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	472 978	156 460	33.1%	286 439	60.6%	442 898	93.6%	450 836	80.0%	(36.5%)
Cash Flow from Investing Activities										
Receipts	52 000	38	.1%	80	.2%	118	.2%	34	.5%	136.8%
Proceeds on disposal of PPE	52 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	38	-	80	-	118	-	34	.5%	136.8%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(389 062)	(60 157)	15.5%	(127 055)	32.7%	(187 212)	48.1%	(77 359)	22.8%	64.2%
Capital assets	(389 062)	(60 157)	15.5%	(127 055)	32.7%	(187 212)	48.1%	(77 359)	22.8%	64.2%
Net Cash from/(used) Investing Activities	(337 062)	(60 119)	17.8%	(126 975)	37.7%	(187 094)	55.5%	(77 325)	23.4%	64.2%
Cash Flow from Financing Activities										
Receipts	5 000	1 072	21.4%	946	18.9%	2 018	40.4%	1 150	40.5%	(17.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 000	1 072	21.4%	946	18.9%	2 018	40.4%	1 150	40.5%	(17.7%)
Payments	(36 806)	-	-	(18 470)	50.2%	(18 470)	50.2%	(18 042)	49.6%	2.4%
Repayment of borrowing	(36 806)	-	-	(18 470)	50.2%	(18 470)	50.2%	(18 042)	49.6%	2.4%
Net Cash from/(used) Financing Activities	(31 806)	1 072	(3.4%)	(17 524)	55.1%	(16 452)	51.7%	(16 892)	51.1%	3.7%
Net Increase/(Decrease) in cash held	104 110	97 413	93.6%	141 939	136.3%	239 352	229.9%	356 618	192.1%	(60.2%)
Cash/cash equivalents at the year begin:	50 000	309 593	619.2%	407 005	814.0%	309 593	619.2%	186 104	100.1%	118.7%
Cash/cash equivalents at the year end:	154 110	407 005	264.1%	548 944	356.2%	548 944	356.2%	542 723	176.6%	1.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 098	8.6%	13 560	8.3%	10 845	6.6%	125 277	76.5%	163 780	26.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 284	17.8%	10 480	12.2%	8 541	9.9%	51 745	60.1%	86 050	13.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 154	8.6%	7 521	5.8%	6 988	5.4%	104 673	80.3%	130 336	21.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 713	11.7%	1 231	8.4%	1 028	7.0%	10 693	72.9%	14 666	2.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 325	11.0%	1 693	8.0%	1 369	6.5%	15 752	74.5%	21 139	3.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	8.9%	1	8.2%	0	5.8%	6	77.0%	8	-	-	-	-	-
Interest on Arrear Debtor Accounts	339	.6%	265	.5%	518	.9%	57 739	98.1%	58 861	9.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(33 951)	(23.3%)	1 130	.8%	2 878	2.0%	175 345	120.6%	145 402	23.4%	-	-	-	-
Total By Income Source	10 963	1.8%	35 880	5.8%	32 168	5.2%	541 230	87.3%	620 242	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	819	3.1%	857	3.2%	1 072	4.0%	23 736	89.6%	26 484	4.3%	-	-	-	-
Commercial	6 171	4.2%	12 095	8.2%	10 821	7.3%	118 651	80.3%	147 738	23.8%	-	-	-	-
Households	7 973	2.2%	20 727	5.8%	18 019	5.0%	312 491	87.0%	359 210	57.9%	-	-	-	-
Other	(4 000)	(4.6%)	2 201	2.5%	2 256	2.6%	86 353	99.5%	86 810	14.0%	-	-	-	-
Total By Customer Group	10 963	1.8%	35 880	5.8%	32 168	5.2%	541 230	87.3%	620 242	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	40 999	100.0%	-	-	-	-	-	-	40 999	64.2%
Bulk Water	18 033	100.0%	-	-	-	-	-	-	18 033	28.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	703	100.0%	-	-	-	-	-	-	703	1.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 137	100.0%	-	-	-	-	-	-	4 137	6.5%
Total	63 872	100.0%	-	-	-	-	-	-	63 872	100.0%

Contact Details

Municipal Manager	Ms TC Mametja	015 290 2102
Financial Manager	Ms Fikile Mudau	015 290 2049

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPELLE-NKUMPI (LIM355)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	288 474	87 985	30.5%	74 564	25.8%	162 549	56.3%	66 617	60.6%	11.9%
Property rates	19 120	4 417	23.1%	4 287	22.4%	8 704	45.5%	4 868	46.9%	(11.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	7 075	216.5%	(100.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	942	224.1%	(100.0%)
Service charges - refuse revenue	5 852	1 417	24.2%	1 385	23.7%	2 801	47.9%	1 309	47.2%	5.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	304	92	30.2%	117	38.4%	209	68.5%	31	39.8%	280.3%
Interest earned - external investments	5 018	1 387	27.6%	1 334	26.6%	2 720	54.2%	790	34.0%	68.8%
Interest earned - outstanding debtors	7 806	3 310	42.4%	3 521	45.1%	6 831	87.5%	2 523	72.3%	39.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	7 603	250	3.3%	161	2.1%	411	5.4%	240	74.1%	(32.8%)
Licences and permits	35	9	26.9%	4	11.8%	13	38.7%	4	29.9%	(8.2%)
Agency services	12 613	10 144	80.4%	10 085	80.0%	20 229	160.4%	1 940	63.8%	419.9%
Transfers recognised - operational	168 449	64 829	38.5%	52 295	31.0%	117 123	69.5%	46 664	71.7%	12.1%
Other own revenue	61 675	2 130	3.5%	1 376	2.2%	3 506	5.7%	232	2.7%	492.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	237 017	31 462	13.3%	33 329	14.1%	64 791	27.3%	30 419	31.2%	9.6%
Employee related costs	72 339	15 386	21.3%	15 727	21.7%	31 113	43.0%	14 247	44.9%	10.4%
Remuneration of councillors	16 782	3 745	22.3%	3 745	22.3%	7 490	44.6%	3 480	45.2%	7.6%
Debt impairment	29 557	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	35 179	-	-	-	-	-	-	-	-	-
Finance charges	251	88	35.1%	88	35.1%	176	70.2%	47	42.6%	88.2%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	15 425	1 420	9.2%	1 887	12.2%	3 307	21.4%	261	3.1%	624.0%
Contracted services	7 356	992	13.5%	470	6.4%	1 463	19.9%	1 207	41.4%	(61.1%)
Transfers and grants	4 800	-	-	-	-	-	-	-	-	-
Other expenditure	55 329	9 830	17.8%	11 413	20.6%	21 243	38.4%	11 177	42.7%	2.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	51 457	56 523		41 235		97 758		36 198		
Transfers recognised - capital	49 920	8 738	17.5%	14 326	28.7%	23 063	46.2%	1 266	2.6%	1 031.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	101 377	65 260		55 561		120 821		37 464		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	101 377	65 260		55 561		120 821		37 464		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	101 377	65 260		55 561		120 821		37 464		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	101 377	65 260		55 561		120 821		37 464		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	111 977	11 338	10.1%	17 825	15.9%	29 163	26.0%	2 484	3.6%	617.7%
National Government	47 424	7 156	15.1%	11 758	24.8%	18 914	39.9%	914	2.0%	1 185.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	80	-	-	-	-	-	-	79	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 504	7 156	15.1%	11 758	24.8%	18 914	39.8%	993	2.2%	1 084.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	64 473	4 183	6.5%	6 066	9.4%	10 249	15.9%	1 491	4.7%	306.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	111 977	11 338	10.1%	17 825	15.9%	29 163	26.0%	2 484	3.6%	617.7%
Governance and Administration	19 543	2 724	13.9%	681	3.5%	3 405	17.4%	26	.2%	2 489.0%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	19 543	2 724	13.9%	681	3.5%	3 405	17.4%	26	.2%	2 489.0%
Community and Public Safety	10 009	283	2.8%	2 616	26.1%	2 900	29.0%	1 445	9.9%	81.0%
Community & Social Services	7 509	46	.6%	1 088	14.5%	1 134	15.1%	1 367	15.9%	(20.4%)
Sport And Recreation	1 000	237	23.7%	1 529	152.9%	1 766	176.6%	79	1.8%	1 846.0%
Public Safety	1 500	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	63 563	7 730	12.2%	12 852	20.2%	20 583	32.4%	924	2.7%	1 290.6%
Planning and Development	2 615	-	-	-	-	-	-	-	-	-
Road Transport	60 948	7 730	12.7%	12 852	21.1%	20 583	33.8%	924	2.7%	1 290.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	18 862	600	3.2%	1 674	8.9%	2 275	12.1%	88	3.0%	1 809.2%
Electricity	16 362	600	3.7%	1 674	10.2%	2 275	13.9%	88	2.6%	1 809.2%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	4.7%	-
Waste Management	2 500	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	316 645	83 920	26.5%	83 625	26.4%	167 546	52.9%	49 135	44.7%	70.2%
Ratepayers and other	85 452	13 300	15.6%	14 377	16.8%	27 677	32.4%	3 004	9.3%	378.6%
Government - operating	168 449	68 029	40.4%	50 987	30.3%	119 016	70.7%	42 809	70.0%	19.1%
Government - capital	49 920	-	-	16 640	33.3%	16 640	33.3%	2 500	23.0%	565.6%
Interest	12 824	2 591	20.2%	1 621	12.6%	4 213	32.8%	822	34.9%	97.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(172 281)	(31 462)	18.3%	(33 329)	19.3%	(64 791)	37.6%	(30 419)	29.7%	9.6%
Suppliers and employees	(172 030)	(31 374)	18.2%	(33 241)	19.3%	(64 615)	37.6%	(30 372)	29.7%	9.4%
Finance charges	(251)	(88)	35.1%	(88)	35.1%	(176)	70.2%	(47)	38.6%	88.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	144 364	52 458	36.3%	50 296	34.8%	102 754	71.2%	18 716	75.4%	168.7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(111 977)	(11 338)	10.1%	(17 825)	15.9%	(29 163)	26.0%	(4 522)	5.5%	294.1%
Capital assets	(111 977)	(11 338)	10.1%	(17 825)	15.9%	(29 163)	26.0%	(4 522)	5.5%	294.1%
Net Cash from/(used) Investing Activities	(111 977)	(11 338)	10.1%	(17 825)	15.9%	(29 163)	26.0%	(4 522)	5.5%	294.1%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	32 387	41 120	127.0%	32 472	100.3%	73 592	227.2%	14 194	(328.7%)	128.8%
Cash/cash equivalents at the year begin:	63 031	108 766	172.6%	149 886	237.8%	108 766	172.6%	170 743	171.5%	(12.2%)
Cash/cash equivalents at the year end:	95 418	149 886	157.1%	182 358	191.1%	182 358	191.1%	184 937	346.9%	(1.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 209	1.5%	1 236	1.6%	1 229	1.6%	75 467	95.4%	79 141	67.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	531	2.4%	529	2.4%	510	2.3%	20 325	92.8%	21 895	18.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	666	4.2%	647	4.1%	639	4.1%	13 830	87.6%	15 782	13.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21	4.6%	0	-	-	-	443	95.4%	464	.4%	-	-	-	-
Total By Income Source	2 427	2.1%	2 413	2.1%	2 378	2.0%	110 065	93.8%	117 283	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	416	1.7%	383	1.5%	377	1.5%	24 018	95.3%	25 194	21.5%	-	-	-	-
Commercial	418	1.8%	421	1.8%	458	2.0%	21 911	94.4%	23 208	19.8%	-	-	-	-
Households	1 594	2.3%	1 608	2.3%	1 544	2.2%	64 136	93.1%	68 881	58.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 427	2.1%	2 413	2.1%	2 378	2.0%	110 065	93.8%	117 283	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Mashiane S.O (Acting Municipal Manage	015 633 4508
Financial Manager	Mrs Rosina Ngoveni	015 633 4520

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: CAPRICORN (DC35)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	604 244	175 196	29.0%	170 281	28.2%	345 478	57.2%	100 645	50.3%	69.2%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	37 654	-	-	-	-	-	-	9 378	30.1%	(100.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	15 533	-	15 533	-	-	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	17 584	4 463	25.4%	5 184	29.5%	9 647	54.9%	4 820	49.5%	7.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	491 226	169 953	34.6%	149 251	30.4%	319 204	65.0%	86 334	57.4%	72.9%
Other own revenue	57 780	659	1.1%	310	.5%	969	1.7%	113	.9%	174.9%
Gains on disposal of PPE	-	121	-	4	-	125	-	-	-	(100.0%)
Operating Expenditure	685 034	117 208	17.1%	174 047	25.4%	291 255	42.5%	141 689	39.9%	22.8%
Employee related costs	249 045	49 155	19.7%	55 340	22.2%	104 495	42.0%	46 354	42.5%	19.4%
Remuneration of councillors	11 879	2 975	25.0%	2 997	25.2%	5 972	50.3%	2 417	59.1%	24.0%
Debt impairment	26 358	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	80 790	-	-	24 073	29.8%	24 073	29.8%	22 429	45.0%	7.3%
Finance charges	450	-	-	-	-	-	-	-	-	-
Bulk purchases	52 000	7 099	13.7%	11 904	22.9%	19 003	36.5%	11 812	34.9%	.8%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	22 625	3 782	16.7%	7 276	32.2%	11 058	48.9%	4 734	34.3%	53.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	241 887	54 196	22.4%	72 458	30.0%	126 654	52.4%	53 944	42.1%	34.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(80 790)	57 988		(3 766)		54 222		(41 044)		
Transfers recognised - capital	293 554	32 663	11.1%	60 793	20.7%	93 455	31.8%	89 732	-	(32.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	212 764	90 651		57 027		147 678		48 688		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	212 764	90 651		57 027		147 678		48 688		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	212 764	90 651		57 027		147 678		48 688		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	212 764	90 651		57 027		147 678		48 688		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	264 179	24 535	9.3%	84 796	32.1%	109 331	41.4%	32 732	14.4%	159.1%
National Government	264 179	24 535	9.3%	84 796	32.1%	109 331	41.4%	32 732	14.4%	159.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	264 179	24 535	9.3%	84 796	32.1%	109 331	41.4%	32 732	14.4%	159.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	264 179	24 535	9.3%	84 796	32.1%	109 331	41.4%	32 732	14.4%	159.1%
Governance and Administration	27 405	623	2.3%	4 428	16.2%	5 052	18.4%	1 024	5.5%	332.3%
Executive & Council	150	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 100	-	-	-	-	-	-	-	-	-
Corporate Services	26 155	623	2.4%	4 428	16.9%	5 052	19.3%	1 024	5.5%	332.3%
Community and Public Safety	2 000	-	-	598	29.9%	598	29.9%	55	3.6%	996.7%
Community & Social Services	-	-	-	598	-	598	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	2 000	-	-	-	-	-	-	55	3.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	1 709	-	1 709	-	1 120	8.7%	52.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	1 709	-	1 709	-	1 120	-	52.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	234 774	23 912	10.2%	78 061	33.2%	101 973	43.4%	30 533	15.4%	155.7%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	233 174	23 912	10.3%	78 061	33.5%	101 973	43.7%	30 533	15.4%	155.7%
Waste Water Management	1 600	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	860 144	216 284	25.1%	264 442	30.7%	480 726	55.9%	239 636	62.5%	10.4%
Ratepayers and other	57 780	613	1.1%	(4 581)	(7.9%)	(3 968)	(6.9%)	113	.9%	(4 165.1%)
Government - operating	491 226	182 157	37.1%	157 827	32.1%	339 983	69.2%	84 223	57.9%	87.4%
Government - capital	293 554	29 052	9.9%	106 012	36.1%	135 064	46.0%	150 477	80.2%	(29.5%)
Interest	17 584	4 463	25.4%	5 184	29.5%	9 647	54.9%	4 823	49.5%	7.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(685 034)	(167 953)	24.5%	(115 969)	16.9%	(283 922)	41.4%	(94 435)	38.0%	22.8%
Suppliers and employees	(636 051)	(167 953)	26.4%	(115 873)	18.2%	(283 826)	44.6%	(94 435)	38.1%	22.7%
Finance charges	(26 358)	-	-	(97)	.4%	(97)	.4%	-	-	(100.0%)
Transfers and grants	(22 625)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	175 110	48 331	27.6%	148 473	84.8%	196 804	112.4%	145 201	120.4%	2.3%
Cash Flow from Investing Activities										
Receipts	-	-	-	125	-	125	-	23 496	115.8%	(99.5%)
Proceeds on disposal of PPE	-	-	-	125	-	125	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	23 496	115.8%	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(293 554)	(24 535)	8.4%	(84 796)	28.9%	(109 331)	37.2%	(72 093)	43.5%	17.6%
Capital assets	(293 554)	(24 535)	8.4%	(84 796)	28.9%	(109 331)	37.2%	(72 093)	43.5%	17.6%
Net Cash from/(used) Investing Activities	(293 554)	(24 535)	8.4%	(84 671)	28.8%	(109 206)	37.2%	(48 597)	37.7%	74.2%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(118 444)	23 796	(20.1%)	63 802	(53.9%)	87 598	(74.0%)	96 604	(683.2%)	(34.0%)
Cash/cash equivalents at the year begin:	169 044	292 587	173.1%	316 382	187.2%	292 587	173.1%	329 062	139.7%	(3.9%)
Cash/cash equivalents at the year end:	50 600	316 382	625.3%	380 185	751.4%	380 185	751.4%	425 666	280.6%	(10.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	15 013	52.3%	-	-	13 715	47.7%	28 728	43.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 678	17.9%	7 130	19.2%	7 028	18.9%	16 374	44.0%	37 210	56.4%	-	-	-	-
Total By Income Source	6 678	10.1%	22 143	33.6%	7 028	10.7%	30 089	45.6%	65 937	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 678	10.1%	22 143	33.6%	7 028	10.7%	30 089	45.6%	65 937	100.0%	-	-	-	-
Total By Customer Group	6 678	10.1%	22 143	33.6%	7 028	10.7%	30 089	45.6%	65 937	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 302	3.0%	1 343	1.7%	3 804	4.9%	69 765	90.4%	77 214	23.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	20 349	8.0%	25 599	10.1%	27 718	10.9%	180 592	71.0%	254 258	76.7%
Total	22 651	6.8%	26 943	8.1%	31 522	9.5%	250 357	75.5%	331 472	100.0%

Contact Details

Municipal Manager	Mr Ngoako Molokomme	015 294 1076
Financial Manager	Mr Naazim Essa	015 294 1069

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THABAZIMBI (LIM361)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	267 389	68 079	25.5%	61 753	23.1%	129 832	48.6%	68 656	51.3%	(10.1%)
Property rates	17 978	6 466	36.0%	4 992	27.8%	11 458	63.7%	4 390	36.0%	13.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	66 368	12 078	18.2%	11 417	17.2%	23 495	35.4%	17 577	58.1%	(35.0%)
Service charges - water revenue	61 432	11 772	19.2%	14 811	24.1%	26 583	43.3%	14 856	46.1%	(.3%)
Service charges - sanitation revenue	22 327	5 253	23.5%	8 739	39.1%	13 992	62.7%	6 269	71.7%	39.4%
Service charges - refuse revenue	10 175	2 167	21.3%	2 358	23.2%	4 525	44.5%	2 187	45.5%	7.8%
Service charges - other	-	8	-	-	-	8	-	-	-	-
Rental of facilities and equipment	1 152	97	8.4%	100	8.7%	197	17.1%	70	456.4%	42.7%
Interest earned - external investments	48	-	-	-	-	-	-	3	22.7%	(100.0%)
Interest earned - outstanding debtors	4 801	2 624	54.7%	2 992	62.3%	5 615	117.0%	2 537	114.2%	17.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	672	111	16.5%	36	5.4%	147	21.9%	34	13.2%	5.6%
Licences and permits	2 472	-	-	-	-	-	-	302	19.7%	(100.0%)
Agency services	2 000	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	69 092	26 574	38.5%	16 044	23.2%	42 618	61.7%	20 125	51.5%	(20.3%)
Other own revenue	8 874	187	2.1%	189	2.1%	376	4.2%	304	17.1%	(38.0%)
Gains on disposal of PPE	-	741	-	76	-	818	-	-	-	(100.0%)
Operating Expenditure	230 272	36 838	16.0%	62 166	27.0%	99 005	43.0%	59 528	54.3%	4.4%
Employee related costs	91 790	25 512	27.8%	24 331	26.5%	49 843	54.3%	23 083	51.0%	5.4%
Remuneration of councillors	7 899	1 720	21.8%	1 700	21.5%	3 420	43.3%	1 063	46.5%	59.9%
Debt impairment	2 100	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	19 350	-	-	-	-	-	-	-	84.0%	-
Finance charges	361	262	72.5%	4 590	1 271.4%	4 852	1 343.9%	256	27.3%	1 690.8%
Bulk purchases	61 979	2 670	4.3%	18 102	29.2%	20 772	33.5%	13 503	57.8%	34.1%
Other Materials	-	36	-	387	-	423	-	596	351.3%	(35.2%)
Contracted services	5 559	2 786	50.1%	4 572	82.2%	7 357	132.4%	5 434	31.7%	(15.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	41 234	3 853	9.3%	8 485	20.6%	12 338	29.9%	15 591	56.7%	(45.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	37 117	31 241		(413)		30 828		9 128		
Transfers recognised - capital	76 926	594	.8%	13 616	17.7%	14 210	18.5%	14 485	69.1%	(6.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	114 043	31 835		13 203		45 038		23 613		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	114 043	31 835		13 203		45 038		23 613		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	114 043	31 835		13 203		45 038		23 613		
Share of surplus/ (deficit) of associate	-	(274)	-	(220)	-	(494)	-	(806)	(9.0%)	(72.7%)
Surplus/(Deficit) for the year	114 043	31 561		12 983		44 544		22 807		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	180 374	4	-	2 146	1.2%	2 150	1.2%	14 374	15.6%	(85.1%)
National Government	64 592	-	-	2 053	3.2%	2 053	3.2%	12 278	36.7%	(83.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 592	-	-	2 053	3.2%	2 053	3.2%	12 278	36.7%	(83.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	115 782	4	-	93	.1%	97	.1%	2 096	3.3%	(95.5%)
Capital Expenditure Standard Classification	180 374	4	-	2 146	1.2%	2 150	1.2%	14 374	15.6%	(85.1%)
Governance and Administration	13 400	-	-	59	.4%	59	.4%	1 971	12.3%	(97.0%)
Executive & Council	1 000	-	-	-	-	-	-	1 651	23.2%	(100.0%)
Budget & Treasury Office	5 000	-	-	59	1.2%	59	1.2%	-	1.2%	(100.0%)
Corporate Services	7 400	-	-	-	-	-	-	321	6.7%	(100.0%)
Community and Public Safety	20 409	4	-	-	-	4	-	1 059	10.4%	(100.0%)
Community & Social Services	5 000	-	-	-	-	-	-	125	6.0%	(100.0%)
Sport And Recreation	9 689	-	-	-	-	-	-	934	11.7%	(100.0%)
Public Safety	5 720	4	.1%	-	-	4	.1%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 162	-	-	2 061	22.5%	2 061	22.5%	1 582	43.5%	30.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	9 162	-	-	2 061	22.5%	2 061	22.5%	1 582	43.5%	30.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	137 403	-	-	27	-	27	-	9 762	15.7%	(99.7%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	91 230	-	-	27	-	27	-	-	-	(100.0%)
Waste Water Management	46 173	-	-	-	-	-	-	9 762	18.6%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	300 315	63 926	21.3%	56 878	18.9%	120 805	40.2%	59 642	44.7%	(4.6%)
Ratepayers and other	193 448	36 338	18.8%	26 921	13.9%	63 259	32.7%	24 853	33.6%	8.3%
Government - operating	69 092	26 574	38.5%	16 044	23.2%	42 618	61.7%	20 125	55.3%	(20.3%)
Government - capital	32 926	594	1.8%	13 616	41.4%	14 210	43.2%	14 485	69.1%	(6.0%)
Interest	4 849	421	8.7%	297	6.1%	718	14.8%	180	-	65.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(211 800)	(46 525)	22.0%	(53 572)	25.3%	(100 097)	47.3%	(64 847)	58.3%	(17.4%)
Suppliers and employees	(211 438)	(46 384)	21.9%	(53 457)	25.3%	(99 841)	47.2%	(64 498)	58.4%	(17.1%)
Finance charges	(361)	(141)	38.9%	(115)	31.8%	(256)	70.7%	(349)	37.8%	(67.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	88 515	17 402	19.7%	3 307	3.7%	20 708	23.4%	(5 205)	(10.6%)	(163.5%)
Cash Flow from Investing Activities										
Receipts	5 400	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	5 400	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(52 251)	-	-	(2 053)	3.9%	(2 053)	3.9%	(6 574)	27.7%	(68.8%)
Capital assets	(52 251)	-	-	(2 053)	3.9%	(2 053)	3.9%	(6 574)	27.7%	(68.8%)
Net Cash from/(used) Investing Activities	(46 851)	-	-	(2 053)	4.4%	(2 053)	4.4%	(6 574)	31.2%	(68.8%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 137)	(500)	44.0%	-	-	(500)	44.0%	(1 634)	43.9%	(100.0%)
Repayment of borrowing	(1 137)	(500)	44.0%	-	-	(500)	44.0%	(1 634)	43.9%	(100.0%)
Net Cash from/(used) Financing Activities	(1 137)	(500)	44.0%	-	-	(500)	44.0%	(1 634)	(22.0%)	(100.0%)
Net Increase/(Decrease) in cash held	40 527	16 902	41.7%	1 254	3.1%	18 155	44.8%	(13 414)	(246.7%)	(109.3%)
Cash/cash equivalents at the year begin:	-	860	-	17 761	-	860	-	(7 917)	38.9%	(324.3%)
Cash/cash equivalents at the year end:	40 527	17 761	43.8%	19 015	46.9%	19 015	46.9%	(21 331)	(147.9%)	(189.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	56	.1%	3 712	7.7%	4 291	8.8%	40 455	83.4%	48 513	28.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	93	.8%	3 152	28.6%	1 177	10.7%	6 617	59.9%	11 039	6.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	35	.2%	1 474	9.2%	759	4.7%	13 711	85.8%	15 978	9.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12	.1%	2 560	12.6%	1 959	9.6%	15 778	77.7%	20 310	11.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(0)	-	709	5.3%	489	3.6%	12 256	91.1%	13 454	7.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	22	.9%	13	.5%	2 388	98.6%	2 423	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	1	-	1 026	4.9%	961	4.6%	18 952	90.5%	20 940	12.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(124)	(.3%)	1 221	3.2%	921	2.4%	36 549	94.8%	38 567	22.5%	-	-	-	-
Total By Income Source	72	-	13 877	8.1%	10 568	6.2%	146 706	85.7%	171 224	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	0	-	2 262	15.1%	787	5.3%	11 938	79.7%	14 988	8.8%	-	-	-	-
Commercial	(43)	(.2%)	2 450	13.7%	3 319	18.5%	12 168	68.0%	17 893	10.4%	-	-	-	-
Households	120	.1%	5 892	5.0%	4 940	4.2%	106 151	90.6%	117 103	68.4%	-	-	-	-
Other	(5)	-	3 274	15.4%	1 522	7.2%	16 449	77.4%	21 240	12.4%	-	-	-	-
Total By Customer Group	72	-	13 877	8.1%	10 568	6.2%	146 706	85.7%	171 224	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	5 152	6.7%	4 518	5.9%	99	.1%	66 826	87.2%	76 595	47.5%
Bulk Water	-	-	3 063	24.5%	5 324	42.5%	4 131	33.0%	12 518	7.8%
PAYE deductions	109	100.0%	-	-	-	-	-	-	109	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	458	100.0%	458	.3%
Trade Creditors	14 544	20.3%	1 974	2.8%	7 996	11.1%	47 227	65.8%	71 741	44.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	19 806	12.3%	9 555	5.9%	13 419	8.3%	118 642	73.5%	161 422	100.0%

Contact Details

Municipal Manager	CG Booysens (Acting)	014 777 1525
Financial Manager	Mr S Chaitezvi	014 777 1525

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPHALALE (LIM362)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	352 071	56 299	16.0%	-	-	56 299	16.0%	-	10.1%	-
Property rates	47 544	3 934	8.3%	-	-	3 934	8.3%	-	18.6%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	120 087	11 053	9.2%	-	-	11 053	9.2%	-	16.5%	-
Service charges - water revenue	34 122	2 469	7.2%	-	-	2 469	7.2%	-	22.5%	-
Service charges - sanitation revenue	14 170	1 186	8.4%	-	-	1 186	8.4%	-	14.7%	-
Service charges - refuse revenue	8 321	919	11.0%	-	-	919	11.0%	-	18.5%	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 599	18	1.1%	-	-	18	1.1%	-	2.6%	-
Interest earned - external investments	6 415	436	6.8%	-	-	436	6.8%	-	11.3%	-
Interest earned - outstanding debtors	8 002	-	-	-	-	-	-	-	.5%	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	212	1	.4%	-	-	1	.4%	-	7.8%	-
Licences and permits	7 711	1 162	15.1%	-	-	1 162	15.1%	-	20.1%	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	89 500	34 333	38.4%	-	-	34 333	38.4%	-	.1%	-
Other own revenue	14 387	788	5.5%	-	-	788	5.5%	-	1.6%	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	394 906	33 806	8.6%	-	-	33 806	8.6%	-	10.6%	-
Employee related costs	124 111	10 059	8.1%	-	-	10 059	8.1%	-	16.8%	-
Remuneration of councillors	6 847	599	8.7%	-	-	599	8.7%	-	14.7%	-
Debt impairment	3 500	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	60 603	5 012	8.3%	-	-	5 012	8.3%	-	-	-
Finance charges	11 885	1 009	8.5%	-	-	1 009	8.5%	-	9.7%	-
Bulk purchases	106 448	10 818	10.2%	-	-	10 818	10.2%	-	8.6%	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	7 886	420	5.3%	-	-	420	5.3%	-	6.3%	-
Transfers and grants	1 182	-	-	-	-	-	-	-	-	-
Other expenditure	72 445	5 889	8.1%	-	-	5 889	8.1%	-	6.0%	-
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(42 835)	22 494		-		22 494		-		
Transfers recognised - capital	49 796	1 003	2.0%	-	-	1 003	2.0%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 961	23 496		-		23 496		-		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	6 961	23 496		-		23 496		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 961	23 496		-		23 496		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 961	23 496		-		23 496		-		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	66 963	4 657	7.0%	3 628	5.4%	8 285	12.4%	12 558	43.2%	(71.1%)
National Government	49 796	2 971	6.0%	3 101	6.2%	6 072	12.2%	7 658	51.3%	(59.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	49 796	2 971	6.0%	3 101	6.2%	6 072	12.2%	7 658	51.3%	(59.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 167	1 686	9.8%	527	3.1%	2 213	12.9%	4 900	27.9%	(89.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	66 963	4 657	7.0%	3 628	5.4%	8 285	12.4%	12 558	43.2%	(71.1%)
Governance and Administration	2 666	69	2.6%	710	26.6%	779	29.2%	663	40.5%	7.1%
Executive & Council	656	5	.7%	356	54.2%	361	55.0%	663	65.3%	(46.3%)
Budget & Treasury Office	84	28	33.6%	0	.4%	28	33.9%	-	-	(100.0%)
Corporate Services	1 926	36	1.9%	354	18.4%	390	20.2%	-	-	(100.0%)
Community and Public Safety	5 970	25	.4%	-	-	25	.4%	630	27.8%	(100.0%)
Community & Social Services	5 970	25	.4%	-	-	25	.4%	630	27.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 635	3 118	26.8%	1 164	10.0%	4 282	36.8%	7 770	117.8%	(85.0%)
Planning and Development	386	70	18.1%	-	-	70	18.1%	-	-	-
Road Transport	11 249	3 048	27.1%	1 164	10.3%	4 212	37.4%	7 770	117.8%	(85.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	46 692	1 445	3.1%	1 754	3.8%	3 199	6.9%	3 495	10.0%	(49.8%)
Electricity	5 580	-	-	-	-	-	-	166	7.8%	(100.0%)
Water	39 112	1 397	3.6%	1 754	4.5%	3 151	8.1%	3 329	14.4%	(47.3%)
Waste Water Management	500	49	9.8%	-	-	49	9.8%	-	.9%	-
Waste Management	1 500	-	-	-	-	-	-	-	3.8%	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	394 684	159 680	40.5%	114 857	29.1%	274 538	69.6%	124 306	56.0%	(7.6%)
Ratepayers and other	247 293	65 973	26.7%	64 076	25.9%	130 050	52.6%	63 417	46.8%	1.0%
Government - operating	89 500	69 404	77.5%	29 247	32.7%	98 651	110.2%	30 766	78.8%	(4.9%)
Government - capital	51 476	17 983	34.9%	15 333	29.8%	33 316	64.7%	29 009	58.5%	(47.1%)
Interest	6 415	6 320	98.5%	6 201	96.7%	12 521	195.2%	1 114	48.9%	456.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(330 805)	(79 290)	24.0%	(79 953)	24.2%	(159 244)	48.1%	(72 635)	41.8%	10.1%
Suppliers and employees	(318 919)	(77 034)	24.2%	(75 151)	23.6%	(152 185)	47.7%	(69 457)	41.9%	8.2%
Finance charges	(11 885)	(2 185)	18.4%	(4 277)	36.0%	(6 462)	54.4%	(2 900)	38.8%	47.5%
Transfers and grants	-	(71)	-	(526)	-	(597)	-	(278)	-	89.2%
Net Cash from/(used) Operating Activities	63 880	80 390	125.8%	34 904	54.6%	115 294	180.5%	51 671	139.6%	(32.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	1 169	-	1 169	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	1 169	-	1 169	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(66 863)	(10 829)	16.2%	(5 893)	8.8%	(16 722)	25.0%	(30 638)	48.0%	(80.8%)
Capital assets	(66 863)	(10 829)	16.2%	(5 893)	8.8%	(16 722)	25.0%	(30 638)	48.0%	(80.8%)
Net Cash from/(used) Investing Activities	(66 863)	(10 829)	16.2%	(4 724)	7.1%	(15 553)	23.3%	(30 638)	48.0%	(84.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	392	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	392	-	(100.0%)
Payments	-	-	-	-	-	-	-	(1 219)	24.7%	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	(1 219)	24.7%	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	(827)	5.6%	(100.0%)
Net Increase/(Decrease) in cash held	(2 984)	69 561	(2 331.4%)	30 180	(1 011.5%)	99 741	(3 342.8%)	20 207	(148.3%)	49.4%
Cash/cash equivalents at the year begin:	46 968	46 938	99.9%	116 499	248.0%	46 938	99.9%	16 705	-	597.4%
Cash/cash equivalents at the year end:	43 984	116 499	264.9%	146 679	333.5%	146 679	333.5%	36 912	39.1%	297.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 208	10.0%	1 652	7.5%	1 500	6.8%	16 804	75.8%	22 163	15.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 801	11.4%	3 886	7.6%	2 733	5.4%	38 555	75.6%	50 975	34.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 978	4.8%	1 652	4.0%	1 572	3.8%	35 772	87.3%	40 974	27.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	769	4.8%	635	3.9%	594	3.7%	14 191	87.7%	16 190	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	716	6.1%	580	5.0%	539	4.6%	9 863	84.3%	11 698	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	101	2.0%	254	5.0%	117	2.3%	4 607	90.7%	5 079	3.5%	-	-	-	-
Total By Income Source	11 573	7.9%	8 659	5.9%	7 055	4.8%	119 793	81.4%	147 079	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	205	7.8%	153	5.8%	115	4.4%	2 165	82.1%	2 638	1.8%	-	-	-	-
Commercial	1 378	5.1%	1 260	4.7%	1 114	4.2%	23 071	86.0%	26 823	18.2%	-	-	-	-
Households	9 785	8.5%	7 093	6.2%	5 710	5.0%	92 391	80.4%	114 980	78.2%	-	-	-	-
Other	205	7.8%	153	5.8%	115	4.4%	2 165	82.1%	2 638	1.8%	-	-	-	-
Total By Customer Group	11 573	7.9%	8 659	5.9%	7 055	4.8%	119 793	81.4%	147 079	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Adv Mokgadi Makgato (Acting)	014 762 1401/1457
Financial Manager	Mr Noko Charles Lekaka	014 763 1451

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOOKGOPONG (LIM364)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	124 683	15 654	12.6%	13 572	10.9%	29 226	23.4%	15 745	40.2%	(13.8%)
Property rates	21 066	4 634	22.0%	2 371	11.3%	7 004	33.2%	128	19.9%	1 749.6%
Property rates - penalties and collection charges	-	-	-	577	-	577	-	-	-	(100.0%)
Service charges - electricity revenue	37 670	6 133	16.3%	6 115	16.2%	12 248	32.5%	8 240	41.1%	(25.8%)
Service charges - water revenue	5 015	882	17.6%	766	15.3%	1 648	32.9%	1 055	36.1%	(27.4%)
Service charges - sanitation revenue	4 680	799	17.1%	820	17.5%	1 619	34.6%	1 016	44.5%	(19.3%)
Service charges - refuse revenue	5 105	952	18.6%	857	16.8%	1 809	35.4%	1 115	47.6%	(23.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	163	37	22.4%	35	21.2%	71	43.7%	39	80.7%	(11.2%)
Interest earned - external investments	40	-	-	3	6.8%	3	6.8%	2	23.2%	36.3%
Interest earned - outstanding debtors	4 100	941	23.0%	623	15.2%	1 564	38.2%	1 043	64.1%	(40.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	74	2	2.4%	-	-	2	2.4%	16	16.5%	(100.0%)
Licences and permits	-	-	-	151	-	151	-	202	-	(25.0%)
Agency services	5 124	625	12.2%	660	12.9%	1 285	25.1%	1 121	61.4%	(41.1%)
Transfers recognised - operational	38 478	553	1.4%	550	1.4%	1 103	2.9%	1 254	42.1%	(56.2%)
Other own revenue	3 169	95	3.0%	45	1.4%	141	4.4%	514	394.6%	(91.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	135 928	24 342	17.9%	20 214	14.9%	44 556	32.8%	33 870	50.7%	(40.3%)
Employee related costs	46 410	8 160	17.6%	7 938	17.1%	16 098	34.7%	18 718	68.6%	(57.6%)
Remuneration of councillors	3 346	391	11.7%	530	15.8%	921	27.5%	234	19.3%	126.3%
Debt impairment	1 300	217	16.7%	217	16.7%	433	33.3%	108	33.3%	100.0%
Depreciation and asset impairment	16 544	2 757	16.7%	2 754	16.6%	5 511	33.3%	3 701	46.5%	(25.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	37 996	7 778	20.5%	4 942	13.0%	12 720	33.5%	5 022	49.3%	(1.6%)
Other Materials	7 347	797	10.8%	378	5.1%	1 175	16.0%	1 735	26.9%	(78.2%)
Contracted services	5 868	1 478	25.2%	714	12.2%	2 192	37.3%	2 012	63.7%	(64.5%)
Transfers and grants	-	-	-	-	-	-	-	245	-	(100.0%)
Other expenditure	17 118	2 765	16.2%	2 741	16.0%	5 506	32.2%	2 094	30.2%	30.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11 245)	(8 689)		(6 641)		(15 330)		(18 125)		
Transfers recognised - capital	14 985	1 218	8.1%	2 564	17.1%	3 781	25.2%	-	4.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 740	(7 471)		(4 078)		(11 549)		(18 125)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 740	(7 471)		(4 078)		(11 549)		(18 125)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 740	(7 471)		(4 078)		(11 549)		(18 125)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 740	(7 471)		(4 078)		(11 549)		(18 125)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	14 985	279	1.9%	1 409	9.4%	1 688	11.3%	-	3.0%	(100.0%)
National Government	14 985	279	1.9%	1 409	9.4%	1 688	11.3%	-	3.8%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 985	279	1.9%	1 409	9.4%	1 688	11.3%	-	3.8%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	14 985	279	1.9%	1 409	9.4%	1 688	11.3%	-	3.0%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 800	6	.3%	42	2.3%	48	2.7%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 800	6	.3%	42	2.3%	48	2.7%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 685	-	-	326	12.1%	326	12.1%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	2 685	-	-	326	12.1%	326	12.1%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	10 500	272	2.6%	1 041	9.9%	1 313	12.5%	-	5.2%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	7 000	-	-	279	4.0%	279	4.0%	-	14.0%	(100.0%)
Waste Water Management	3 500	272	7.8%	762	21.8%	1 034	29.6%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	135 639	43 657	32.2%	-	-	43 657	32.2%	18 157	34.3%	(100.0%)
Ratepayers and other	82 135	22 032	26.8%	-	-	22 032	26.8%	18 157	45.5%	(100.0%)
Government - operating	38 478	16 624	43.2%	-	-	16 624	43.2%	-	9.0%	-
Government - capital	14 985	5 000	33.4%	-	-	5 000	33.4%	-	25.6%	-
Interest	40	1	2.5%	-	-	1	2.5%	-	1.5%	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(117 236)	(43 157)	36.8%	-	-	(43 157)	36.8%	(18 529)	41.3%	(100.0%)
Suppliers and employees	(117 236)	(43 157)	36.8%	-	-	(43 157)	36.8%	(18 529)	49.7%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	18 403	500	2.7%	-	-	500	2.7%	(372)	(2.3%)	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(14 985)	(1 071)	7.1%	-	-	(1 071)	7.1%	-	2.5%	-
Capital assets	(14 985)	(1 071)	7.1%	-	-	(1 071)	7.1%	-	2.5%	-
Net Cash from/(used) Investing Activities	(14 985)	(1 071)	7.1%	-	-	(1 071)	7.1%	-	2.5%	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 418	(571)	(16.7%)	-	-	(571)	(16.7%)	(372)	139.1%	(100.0%)
Cash/cash equivalents at the year begin:	1 724	122	7.1%	-	-	122	7.1%	(572)	7.6%	(100.0%)
Cash/cash equivalents at the year end:	5 142	(449)	(8.7%)	-	-	(449)	(8.7%)	(943)	(111.5%)	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 983	10.1%	2 012	6.8%	4 945	16.7%	19 649	66.4%	29 589	87.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	142	40.3%	147	42.0%	62	17.7%	-	-	351	1.0%
Auditor-General	-	-	-	-	541	32.3%	1 134	67.7%	1 675	5.0%
Other	289	13.4%	373	17.2%	324	15.0%	1 176	54.4%	2 162	6.4%
Total	3 413	10.1%	2 533	7.5%	5 872	17.4%	21 959	65.0%	33 777	100.0%

Contact Details

Municipal Manager	OP Sebola (Acting)	014 743 6673
Financial Manager	Mr D Eksteen	014 743 6657

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MODIMOLLE (LIM365)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	253 235	69 115	27.3%	67 360	26.6%	136 475	53.9%	62 998	59.5%	6.9%
Property rates	29 100	7 513	25.8%	7 531	25.9%	15 043	51.7%	7 022	56.3%	7.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	82 600	18 662	22.6%	21 129	25.6%	39 791	48.2%	18 927	51.7%	11.6%
Service charges - water revenue	37 500	9 422	25.1%	9 098	24.3%	18 519	49.4%	7 504	53.3%	21.2%
Service charges - sanitation revenue	11 000	2 775	25.2%	2 585	23.5%	5 360	48.7%	2 998	63.5%	(13.8%)
Service charges - refuse revenue	6 900	1 711	24.8%	1 704	24.7%	3 415	49.5%	1 913	63.8%	(10.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	66	108	164.1%	26	39.4%	133	203.5%	7	21.7%	261.7%
Interest earned - external investments	2 400	487	20.3%	321	13.4%	807	33.6%	841	98.5%	(61.9%)
Interest earned - outstanding debtors	8 800	1 768	20.1%	2 249	25.6%	4 018	45.7%	2 402	49.3%	(6.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	142	9	6.6%	10	6.9%	19	13.5%	-	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	3 600	952	26.4%	1 211	33.6%	2 163	60.1%	447	36.9%	170.6%
Transfers recognised - operational	64 267	24 356	37.9%	20 278	31.6%	44 634	69.5%	20 151	71.4%	.6%
Other own revenue	6 861	1 352	19.7%	1 219	17.8%	2 571	37.5%	739	67.1%	65.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	46	-	(100.0%)
Operating Expenditure	296 244	66 479	22.4%	55 202	18.6%	121 681	41.1%	76 640	49.0%	(28.0%)
Employee related costs	101 842	28 220	27.7%	24 496	24.1%	52 715	51.8%	24 129	55.4%	1.5%
Remuneration of councillors	6 855	1 504	21.9%	1 512	22.1%	3 017	44.0%	1 314	45.2%	15.1%
Debt impairment	10 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	30 604	-	-	-	-	-	-	11 925	35.8%	(100.0%)
Finance charges	3 035	71	2.4%	17	.6%	89	2.9%	-	3.2%	(100.0%)
Bulk purchases	88 000	24 621	28.0%	14 173	16.1%	38 793	44.1%	22 967	56.7%	(38.3%)
Other Materials	9 720	2 263	23.3%	2 991	30.8%	5 254	54.0%	3 187	54.5%	(6.2%)
Contracted services	8 355	2 575	30.8%	2 563	30.7%	5 138	61.5%	2 488	60.1%	3.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	37 832	7 225	19.1%	9 450	25.0%	16 675	44.1%	10 629	40.5%	(11.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(43 009)	2 636		12 158		14 794		(13 642)		
Transfers recognised - capital	35 776	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(7 233)	2 636		12 158		14 794		(13 642)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(7 233)	2 636		12 158		14 794		(13 642)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(7 233)	2 636		12 158		14 794		(13 642)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 233)	2 636		12 158		14 794		(13 642)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	41 307	2 495	6.0%	11 672	28.3%	14 168	34.3%	10 255	31.2%	13.8%
National Government	35 776	1 712	4.8%	10 746	30.0%	12 458	34.8%	10 255	37.4%	4.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 776	1 712	4.8%	10 746	30.0%	12 458	34.8%	10 255	37.4%	4.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 531	783	14.2%	926	16.8%	1 709	30.9%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	41 307	2 495	6.0%	11 672	28.3%	14 168	34.3%	10 255	31.2%	13.8%
Governance and Administration	1 170	694	59.3%	62	5.3%	756	64.6%	-	-	(100.0%)
Executive & Council	750	658	87.7%	-	-	658	87.7%	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	420	36	8.6%	62	14.7%	98	23.3%	-	-	(100.0%)
Community and Public Safety	1 465	-	-	5	.3%	5	.3%	-	1.7%	(100.0%)
Community & Social Services	785	-	-	5	.6%	5	.6%	-	-	(100.0%)
Sport And Recreation	355	-	-	-	-	-	-	-	1.7%	-
Public Safety	325	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 584	1 733	26.3%	1 463	22.2%	3 197	48.5%	6 962	28.3%	(79.0%)
Planning and Development	110	-	-	7	6.5%	7	6.5%	-	-	(100.0%)
Road Transport	6 474	1 733	26.8%	1 456	22.5%	3 189	49.3%	6 962	28.3%	(79.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	32 087	68	.2%	10 143	31.6%	10 210	31.8%	3 293	37.8%	208.0%
Electricity	5 500	-	-	2 537	46.1%	2 537	46.1%	3 167	43.4%	(19.9%)
Water	300	68	22.6%	232	77.3%	300	99.9%	-	-	(100.0%)
Waste Water Management	26 067	-	-	7 197	27.6%	7 197	27.6%	127	6.4%	5 587.3%
Waste Management	220	-	-	176	80.1%	176	80.1%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	269 234	82 036	30.5%	87 173	32.4%	169 209	62.8%	68 999	59.8%	26.3%
Ratepayers and other	159 991	47 062	29.4%	50 010	31.3%	97 072	60.7%	40 601	57.0%	23.2%
Government - operating	64 297	26 348	41.0%	19 828	30.8%	46 176	71.8%	19 854	74.6%	(.1%)
Government - capital	35 746	7 750	21.7%	16 600	46.4%	24 350	68.1%	5 300	41.1%	213.2%
Interest	9 200	876	9.5%	735	8.0%	1 611	17.5%	3 243	208.0%	(77.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(225 657)	(77 412)	34.3%	(62 881)	27.9%	(140 293)	62.2%	(77 062)	57.8%	(18.4%)
Suppliers and employees	(225 122)	(77 340)	34.4%	(62 864)	27.9%	(140 204)	62.3%	(77 062)	58.1%	(18.4%)
Finance charges	(535)	(71)	13.3%	(17)	3.3%	(89)	16.6%	-	7.3%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	43 577	4 625	10.6%	24 292	55.7%	28 917	66.4%	(8 063)	69.8%	(401.3%)
Cash Flow from Investing Activities										
Receipts	-	1	-	-	-	1	-	15 198	-	(100.0%)
Proceeds on disposal of PPE	-	1	-	-	-	1	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	15 198	-	(100.0%)
Payments	(30 958)	(3 179)	10.3%	(11 064)	35.7%	(14 243)	46.0%	(10 255)	32.8%	7.9%
Capital assets	(30 958)	(3 179)	10.3%	(11 064)	35.7%	(14 243)	46.0%	(10 255)	32.8%	7.9%
Net Cash from/(used) Investing Activities	(30 958)	(3 178)	10.3%	(11 064)	35.7%	(14 242)	46.0%	4 943	58.9%	(323.8%)
Cash Flow from Financing Activities										
Receipts	1 150	5	.4%	17	1.5%	22	1.9%	-	-	(100.0%)
Short term loans	-	(17)	-	-	-	(17)	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 150	21	1.9%	17	1.5%	39	3.4%	-	-	(100.0%)
Payments	(530)	(174)	32.8%	(37)	7.0%	(211)	39.8%	-	-	(100.0%)
Repayment of borrowing	(530)	(174)	32.8%	(37)	7.0%	(211)	39.8%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	620	(169)	(27.3%)	(20)	(3.2%)	(189)	(30.4%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	13 240	1 277	9.6%	13 209	99.8%	14 486	109.4%	(3 120)	126.3%	(523.3%)
Cash/cash equivalents at the year begin:	35 687	34 643	97.1%	35 921	100.7%	34 643	97.1%	55 114	100.0%	(34.8%)
Cash/cash equivalents at the year end:	48 927	35 921	73.4%	49 129	100.4%	49 129	100.4%	51 993	98.8%	(5.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 499	7.0%	1 705	4.8%	1 612	4.5%	29 888	83.7%	35 705	29.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 273	26.8%	1 250	10.2%	1 225	10.0%	6 462	52.9%	12 210	10.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 971	9.5%	1 190	5.7%	933	4.5%	16 613	80.2%	20 707	17.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	794	8.5%	476	5.1%	413	4.4%	7 717	82.1%	9 401	7.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	479	6.6%	286	3.9%	240	3.3%	6 270	86.2%	7 275	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	927	4.7%	884	4.5%	851	4.3%	17 023	86.5%	19 685	16.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18	.1%	104	.7%	456	2.9%	15 119	96.3%	15 698	13.0%	-	-	-	-
Total By Income Source	9 963	8.3%	5 895	4.9%	5 731	4.7%	99 092	82.1%	120 681	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	140	2.0%	633	9.0%	993	14.1%	5 274	74.9%	7 040	5.8%	-	-	-	-
Commercial	2 169	10.5%	936	4.5%	773	3.7%	16 791	81.2%	20 670	17.1%	-	-	-	-
Households	6 286	7.5%	3 442	4.1%	3 424	4.1%	71 051	84.4%	84 203	69.8%	-	-	-	-
Other	1 368	15.6%	884	10.1%	541	6.2%	5 976	68.2%	8 768	7.3%	-	-	-	-
Total By Customer Group	9 963	8.3%	5 895	4.9%	5 731	4.7%	99 092	82.1%	120 681	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	6 395	100.0%	-	-	-	-	-	-	6 395	74.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 155	100.0%	-	-	-	-	-	-	1 155	13.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	838	78.8%	4	.4%	1	.1%	221	20.7%	1 064	12.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	8 388	97.4%	4	-	1	-	221	2.6%	8 614	100.0%

Contact Details

Municipal Manager	Mr N.S.Bambo	014 718 2000
Financial Manager	T Mathabatha	014 718 2052

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BELA BELA (LIM366)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	307 179	82 790	27.0%	69 883	22.7%	152 672	49.7%	23 360	38.8%	199.2%
Property rates	59 401	13 390	22.5%	13 431	22.6%	26 820	45.2%	8 665	49.8%	55.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	103 517	20 962	20.3%	21 081	20.4%	42 044	40.6%	12 231	37.4%	72.4%
Service charges - water revenue	24 433	7 205	29.5%	7 687	31.5%	14 892	61.0%	3 146	46.7%	144.3%
Service charges - sanitation revenue	7 310	679	9.3%	-	-	679	9.3%	1 031	-	(100.0%)
Service charges - refuse revenue	6 490	2 048	31.5%	2 078	32.0%	4 125	63.6%	888	39.0%	133.9%
Service charges - other	4 002	-	-	-	-	-	-	-	6.1%	-
Rental of facilities and equipment	1 616	262	16.2%	271	16.7%	533	33.0%	215	246.9%	25.9%
Interest earned - external investments	376	18	4.7%	15	3.9%	32	8.6%	0	.5%	3 060.9%
Interest earned - outstanding debtors	10 333	1 801	17.4%	1 606	15.5%	3 407	33.0%	(5 901)	(45.8%)	(127.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	6 013	-	-	-	-	-	-	490	-	(100.0%)
Licences and permits	10 000	2 706	27.1%	1 941	19.4%	4 646	46.5%	1 462	40.2%	32.8%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	60 905	23 246	38.2%	18 315	30.1%	41 561	68.2%	-	43.0%	(100.0%)
Other own revenue	12 781	10 472	81.9%	3 460	27.1%	13 932	109.0%	1 133	18.3%	205.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	296 980	97 387	32.8%	77 826	26.2%	175 213	59.0%	33 820	38.9%	130.1%
Employee related costs	91 494	19 773	21.6%	21 733	23.8%	41 506	45.4%	11 489	38.9%	89.2%
Remuneration of councillors	5 956	938	15.7%	966	16.2%	1 904	32.0%	1 058	41.6%	(8.6%)
Debt impairment	-	5 169	-	2 317	-	7 486	-	-	-	(100.0%)
Depreciation and asset impairment	22 040	-	-	-	-	-	-	-	-	-
Finance charges	3 100	201	6.5%	-	-	201	6.5%	203	20.6%	(100.0%)
Bulk purchases	73 064	22 699	31.1%	13 005	17.8%	35 705	48.9%	9 612	47.8%	35.3%
Other Materials	19 778	1 733	8.8%	7 782	39.3%	9 515	48.1%	1 618	36.4%	380.9%
Contracted services	24 924	7 920	31.8%	9 574	38.4%	17 494	70.2%	4 447	36.3%	115.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	56 626	38 953	68.8%	22 448	39.6%	61 401	108.4%	5 393	35.2%	316.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 199	(14 597)		(7 943)		(22 540)		(10 460)		
Transfers recognised - capital	22 193	10 115	45.6%	6 254	28.2%	16 369	73.8%	-	51.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	32 392	(4 482)		(1 689)		(6 171)		(10 460)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	32 392	(4 482)		(1 689)		(6 171)		(10 460)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	32 392	(4 482)		(1 689)		(6 171)		(10 460)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	32 392	(4 482)		(1 689)		(6 171)		(10 460)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	31 083	4 994	16.1%	5 714	18.4%	10 708	34.4%	-	-	(100.0%)
National Government	21 083	4 994	23.7%	5 714	27.1%	10 708	50.8%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 083	4 994	23.7%	5 714	27.1%	10 708	50.8%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 000	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	31 083	4 994	16.1%	5 714	18.4%	10 708	34.4%	-	-	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 883	1 220	12.3%	2 893	29.3%	4 113	41.6%	-	-	(100.0%)
Community & Social Services	5 000	1 220	24.4%	2 893	57.9%	4 113	82.3%	-	-	(100.0%)
Sport And Recreation	4 883	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	1 149	-	-	-	1 149	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	1 149	-	-	-	1 149	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	591	-	-	-	591	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	591	-	-	-	591	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	21 200	2 033	9.6%	2 821	13.3%	4 854	22.9%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	329 372	92 930	28.2%	76 137	23.1%	169 067	51.3%	69 025	59.1%	10.3%
Ratepayers and other	235 565	57 750	24.5%	49 948	21.2%	107 698	45.7%	59 195	64.3%	(15.6%)
Government - operating	60 905	23 246	38.2%	18 315	30.1%	41 561	68.2%	18 978	73.1%	(3.5%)
Government - capital	22 193	10 115	45.6%	6 254	28.2%	16 369	73.8%	(8 772)	-	(171.3%)
Interest	10 709	1 819	17.0%	1 620	15.1%	3 439	32.1%	(376)	10.3%	(531.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(271 539)	(97 387)	35.9%	(77 826)	28.7%	(175 213)	64.5%	(42 310)	41.3%	83.9%
Suppliers and employees	(268 439)	(97 186)	36.2%	(77 826)	29.0%	(175 012)	65.2%	(40 879)	41.1%	90.4%
Finance charges	(3 100)	(201)	6.5%	-	-	(201)	6.5%	(1 431)	56.1%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	57 833	(4 456)	(7.7%)	(1 689)	(2.9%)	(6 146)	(10.6%)	26 715	228.2%	(106.3%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	1 513	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	1 513	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(32 193)	(5 254)	16.3%	(6 541)	20.3%	(11 795)	36.6%	(3 799)	19.6%	72.2%
Capital assets	(32 193)	(5 254)	16.3%	(6 541)	20.3%	(11 795)	36.6%	(3 799)	19.6%	72.2%
Net Cash from/(used) Investing Activities	(32 193)	(5 254)	16.3%	(6 541)	20.3%	(11 795)	36.6%	(2 286)	16.6%	186.1%
Cash Flow from Financing Activities										
Receipts	-	(106)	-	8	-	(98)	-	(121)	-	(106.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	(160)	-	(100.0%)
Increase (decrease) in consumer deposits	-	(106)	-	8	-	(98)	-	39	-	(79.4%)
Payments	-	(98)	-	(3 244)	-	(3 342)	-	66	-	(5 026.9%)
Repayment of borrowing	-	(98)	-	(3 244)	-	(3 342)	-	66	-	(5 026.9%)
Net Cash from/(used) Financing Activities	-	(204)	-	(3 236)	-	(3 439)	-	(55)	-	5 750.2%
Net Increase/(Decrease) in cash held	25 640	(9 914)	(38.7%)	(11 466)	(44.7%)	(21 380)	(83.4%)	24 374	1 056.3%	(147.0%)
Cash/cash equivalents at the year begin:	55 875	-	-	(9 914)	(17.7%)	-	-	27 750	-	(135.7%)
Cash/cash equivalents at the year end:	81 515	(9 914)	(12.2%)	(21 380)	(26.2%)	(21 380)	(26.2%)	52 123	78.9%	(141.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 356	11.3%	828	6.9%	400	3.3%	9 455	78.5%	12 040	11.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 087	37.6%	758	9.2%	341	4.2%	4 017	49.0%	8 204	7.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 545	6.7%	2 148	4.1%	1 734	3.3%	45 266	85.9%	52 693	49.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	379	11.7%	201	6.2%	141	4.3%	2 528	77.8%	3 249	3.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	406	12.4%	199	6.1%	136	4.2%	2 537	77.4%	3 278	3.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	62	17.5%	44	12.4%	34	9.7%	213	60.4%	353	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	654	2.9%	598	2.7%	575	2.6%	20 462	91.8%	22 288	21.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(206)	(5.6%)	145	3.9%	102	2.8%	3 648	98.9%	3 689	3.5%	-	-	-	-
Total By Income Source	9 282	8.8%	4 921	4.7%	3 463	3.3%	88 126	83.3%	105 793	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	770	31.6%	185	7.6%	51	2.1%	1 428	58.7%	2 434	2.3%	-	-	-	-
Commercial	3 993	13.8%	1 290	4.5%	800	2.8%	22 885	79.0%	28 968	27.4%	-	-	-	-
Households	3 101	7.2%	2 204	5.1%	1 500	3.5%	36 542	84.3%	43 346	41.0%	-	-	-	-
Other	1 418	4.6%	1 243	4.0%	1 112	3.6%	27 271	87.8%	31 044	29.3%	-	-	-	-
Total By Customer Group	9 282	8.8%	4 921	4.7%	3 463	3.3%	88 126	83.3%	105 793	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 607	99.2%	5	.3%	8	.5%	-	-	1 619	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 607	99.2%	5	.3%	8	.5%	-	-	1 619	100.0%

Contact Details

Municipal Manager	Mr Morris Maluleka (Acting)	014 736 8001
Financial Manager	Mr K Maphosa (Acting)	014 736 8049

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOGALAKWENA (LIM367)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	683 203	212 684	31.1%	34 034	5.0%	246 718	36.1%	175 730	57.7%	(80.6%)
Property rates	51 215	12 790	25.0%	3 817	7.5%	16 607	32.4%	11 904	51.2%	(67.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	193 086	47 633	24.7%	16 502	8.5%	64 135	33.2%	44 023	48.7%	(62.5%)
Service charges - water revenue	52 382	11 904	22.7%	3 784	7.2%	15 688	29.9%	11 509	50.1%	(67.1%)
Service charges - sanitation revenue	13 712	3 531	25.8%	1 253	9.1%	4 784	34.9%	3 223	49.6%	(61.1%)
Service charges - refuse revenue	12 417	3 432	27.6%	1 053	8.5%	4 485	36.1%	2 926	50.0%	(64.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 017	118	11.6%	652	64.1%	770	75.7%	664	80.9%	(1.9%)
Interest earned - external investments	23 350	5 140	22.0%	3 102	13.3%	8 242	35.3%	6 447	49.5%	(51.9%)
Interest earned - outstanding debtors	2 535	4 156	163.9%	865	34.1%	5 021	198.0%	6 543	490.4%	(86.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 718	127	7.4%	156	9.1%	283	16.5%	592	64.9%	(73.7%)
Licences and permits	70	13	18.2%	6	8.1%	19	26.3%	16	30.9%	(63.4%)
Agency services	7 854	787	10.0%	1 181	15.0%	1 968	25.1%	3 049	40.8%	(61.3%)
Transfers recognised - operational	307 965	117 620	38.2%	741	.2%	118 361	38.4%	82 526	63.4%	(99.1%)
Other own revenue	7 524	1 128	15.0%	488	6.5%	1 616	21.5%	828	63.5%	(41.1%)
Gains on disposal of PPE	8 357	4 305	51.5%	435	5.2%	4 740	56.7%	1 479	62.7%	(70.6%)
Operating Expenditure	711 568	135 361	19.0%	40 234	5.7%	175 596	24.7%	130 440	39.6%	(69.2%)
Employee related costs	220 085	46 545	21.1%	15 320	7.0%	61 865	28.1%	44 790	42.5%	(65.8%)
Remuneration of councillors	18 081	4 169	23.1%	1 448	8.0%	5 617	31.1%	3 974	42.0%	(63.6%)
Debt impairment	48 890	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	77 292	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	174 338	50 055	28.7%	12 430	7.1%	62 485	35.8%	34 920	50.3%	(64.4%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	24 257	12 317	50.8%	31	.1%	12 349	50.9%	7 726	42.9%	(99.6%)
Transfers and grants	28 641	2 995	10.5%	1 851	6.5%	4 846	16.9%	3 633	26.3%	(49.0%)
Other expenditure	119 985	19 280	16.1%	9 154	7.6%	28 435	23.7%	35 398	55.8%	(74.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(28 366)	77 323		(6 200)		71 123		45 290		
Transfers recognised - capital	229 710	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	201 345	77 323		(6 200)		71 123		45 290		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	201 345	77 323		(6 200)		71 123		45 290		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	201 345	77 323		(6 200)		71 123		45 290		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	201 345	77 323		(6 200)		71 123		45 290		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	369 845	34 555	9.3%	-	-	34 555	9.3%	65 760	30.5%	(100.0%)
National Government	229 710	31 626	13.8%	-	-	31 626	13.8%	62 888	46.6%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	24	-	(100.0%)
Transfers recognised - capital	229 710	31 626	13.8%	-	-	31 626	13.8%	62 912	46.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	140 134	2 929	2.1%	-	-	2 929	2.1%	2 847	4.1%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	369 845	34 555	9.3%	-	-	34 555	9.3%	65 760	30.5%	(100.0%)
Governance and Administration	12 233	750	6.1%	-	-	750	6.1%	535	2.3%	(100.0%)
Executive & Council	235	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	232	-	-	-	-	-	-	21	5.7%	(100.0%)
Corporate Services	11 767	750	6.4%	-	-	750	6.4%	514	2.3%	(100.0%)
Community and Public Safety	21 215	267	1.3%	-	-	267	1.3%	4 404	52.5%	(100.0%)
Community & Social Services	146	-	-	-	-	-	-	-	25.4%	-
Sport And Recreation	21 016	267	1.3%	-	-	267	1.3%	4 142	53.8%	(100.0%)
Public Safety	53	-	-	-	-	-	-	21	37.8%	(100.0%)
Housing	-	-	-	-	-	-	-	241	45.9%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	52 030	12 763	24.5%	-	-	12 763	24.5%	17 469	32.6%	(100.0%)
Planning and Development	49	-	-	-	-	-	-	17	254.3%	(100.0%)
Road Transport	51 981	12 763	24.6%	-	-	12 763	24.6%	17 452	32.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	284 367	20 775	7.3%	-	-	20 775	7.3%	43 352	31.4%	(100.0%)
Electricity	7 322	1 129	15.4%	-	-	1 129	15.4%	3 341	15.8%	(100.0%)
Water	173 316	13 420	7.7%	-	-	13 420	7.7%	36 151	46.5%	(100.0%)
Waste Water Management	102 590	6 226	6.1%	-	-	6 226	6.1%	3 624	14.0%	(100.0%)
Waste Management	1 139	-	-	-	-	-	-	236	55.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	904 556	274 225	30.3%	45 083	5.0%	319 308	35.3%	254 587	57.0%	(82.3%)
Ratepayers and other	343 530	80 945	23.6%	28 606	8.3%	109 551	31.9%	78 466	48.6%	(63.5%)
Government - operating	319 652	116 971	36.6%	537	.2%	117 508	36.8%	81 487	66.1%	(99.3%)
Government - capital	218 024	67 014	30.7%	11 972	5.5%	78 986	36.2%	81 643	53.8%	(85.3%)
Interest	23 350	9 296	39.8%	3 967	17.0%	13 263	56.8%	12 990	97.9%	(69.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(598 887)	(172 367)	28.8%	(39 789)	6.6%	(212 156)	35.4%	(142 342)	32.6%	(72.0%)
Suppliers and employees	(570 246)	(169 372)	29.7%	(37 938)	6.7%	(207 311)	36.4%	(138 709)	32.8%	(72.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(28 641)	(2 995)	10.5%	(1 851)	6.5%	(4 846)	16.9%	(3 633)	25.1%	(49.0%)
Net Cash from/(used) Operating Activities	305 669	101 858	33.3%	5 293	1.7%	107 151	35.1%	112 244	565.6%	(95.3%)
Cash Flow from Investing Activities										
Receipts	8 357	-	-	-	-	-	-	-	450.6%	-
Proceeds on disposal of PPE	8 357	-	-	-	-	-	-	-	17.1%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(359 092)	(43 330)	12.1%	(22 352)	6.2%	(65 682)	18.3%	(65 760)	30.5%	(66.0%)
Capital assets	(359 092)	(43 330)	12.1%	(22 352)	6.2%	(65 682)	18.3%	(65 760)	30.5%	(66.0%)
Net Cash from/(used) Investing Activities	(350 735)	(43 330)	12.4%	(22 352)	6.4%	(65 682)	18.7%	(65 760)	21.5%	(66.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(45 067)	58 528	(129.9%)	(17 059)	37.9%	41 470	(92.0%)	46 485	(43.9%)	(136.7%)
Cash/cash equivalents at the year begin:	152 378	464 287	304.7%	522 815	343.1%	464 287	304.7%	26 385	(9.0%)	1 881.5%
Cash/cash equivalents at the year end:	107 311	522 815	487.2%	505 757	471.3%	505 757	471.3%	72 870	15.3%	594.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr SW Kekana	015 491 9604
Financial Manager	Ms AM Tshesane	015 491 9703

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: WATERBERG (DC36)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	111 456	41 926	37.6%	36 404	32.7%	78 330	70.3%	35 926	72.8%	1.3%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 571	550	35.0%	564	35.9%	1 113	70.9%	510	107.7%	10.5%
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	5 700	1 176	20.6%	1 613	28.3%	2 789	48.9%	1 727	46.5%	(6.6%)
Interest earned - outstanding debtors	3	-	-	0	.4%	0	.4%	0	.5%	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	60	-	-	0	.7%	0	.7%	-	19.4%	(100.0%)
Transfers recognised - operational	104 099	39 992	38.4%	34 202	32.9%	74 194	71.3%	33 676	74.1%	1.6%
Other own revenue	23	1	4.3%	25	109.1%	26	113.4%	12	74.0%	111.9%
Gains on disposal of PPE	-	208	-	-	-	208	-	-	-	-
Operating Expenditure	125 216	23 818	19.0%	31 292	25.0%	55 110	44.0%	30 162	42.0%	3.7%
Employee related costs	67 477	15 266	22.6%	14 712	21.8%	29 978	44.4%	13 482	43.4%	9.1%
Remuneration of councillors	6 441	1 487	23.1%	1 494	23.2%	2 980	46.3%	1 355	46.1%	10.2%
Debt impairment	-	(31)	-	-	-	(31)	-	-	-	-
Depreciation and asset impairment	7 181	-	-	3 078	42.9%	3 078	42.9%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	15 791	-	-	4 294	27.2%	4 294	27.2%	2 042	21.5%	110.3%
Transfers and grants	4 671	2 111	45.2%	2 397	51.3%	4 509	96.5%	8 245	73.4%	(70.9%)
Other expenditure	23 580	4 986	21.1%	5 317	22.5%	10 303	43.7%	5 038	45.5%	5.5%
Loss on disposal of PPE	75	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(13 760)	18 108		5 112		23 220		5 763		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(13 760)	18 108		5 112		23 220		5 763		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(13 760)	18 108		5 112		23 220		5 763		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(13 760)	18 108		5 112		23 220		5 763		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(13 760)	18 108		5 112		23 220		5 763		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	-	-	-	-	-	-	-	2 404	39.0%	(100.0%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	2 404	39.0%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	-	-	-	-	-	-	2 404	39.0%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	588	71.6%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	588	71.6%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	1 815	34.2%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	1 815	34.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	111 456	41 718	37.4%	36 404	32.7%	78 122	70.1%	35 926	71.6%	1.3%
Ratepayers and other	1 654	551	33.3%	589	35.6%	1 140	68.9%	522	101.4%	12.9%
Government - operating	104 099	39 992	38.4%	34 202	32.9%	74 194	71.3%	33 676	72.9%	1.6%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	5 703	1 176	20.6%	1 613	28.3%	2 789	48.9%	1 727	46.5%	(6.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(107 901)	(23 818)	22.1%	(31 292)	29.0%	(55 110)	51.1%	(29 468)	44.5%	6.2%
Suppliers and employees	(103 230)	(21 707)	21.0%	(28 895)	28.0%	(50 602)	49.0%	(21 223)	40.0%	36.1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 671)	(2 111)	45.2%	(2 397)	51.3%	(4 509)	96.5%	(8 245)	73.4%	(70.9%)
Net Cash from/(used) Operating Activities	3 555	17 900	503.5%	5 112	143.8%	23 012	647.3%	6 458	(182.8%)	(20.8%)
Cash Flow from Investing Activities										
Receipts	-	208	-	-	-	208	-	-	-	-
Proceeds on disposal of PPE	-	208	-	-	-	208	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	(2 404)	39.0%	(100.0%)
Capital assets	-	-	-	-	-	-	-	(2 404)	39.0%	(100.0%)
Net Cash from/(used) Investing Activities	-	208	-	-	-	208	-	(2 404)	39.8%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 555	18 108	509.4%	5 112	143.8%	23 220	653.2%	4 054	(106.8%)	26.1%
Cash/cash equivalents at the year begin:	68 176	68 176	100.0%	86 284	126.6%	68 176	100.0%	120 252	144.5%	(28.2%)
Cash/cash equivalents at the year end:	71 731	86 284	120.3%	91 396	127.4%	91 396	127.4%	124 306	236.9%	(26.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	108	100.0%	-	-	-	-	-	-	108	100.0%	-	-	-	-
Total By Income Source	108	100.0%	-	-	-	-	-	-	108	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	108	100.0%	-	-	-	-	-	-	108	100.0%	-	-	-	-
Total By Customer Group	108	100.0%	-	-	-	-	-	-	108	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Sam Mabotje	014 718 3321/22
Financial Manager	Ms Nadine Laubscher	014 718 3319

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: EPHRAIM MOGALE (LIM471)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	223 494	63 044	28.2%	50 393	22.5%	113 438	50.8%	50 660	58.8%	(.5%)
Property rates	15 205	9 319	61.3%	5 840	38.4%	15 159	99.7%	7 307	89.5%	(20.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	47 093	10 158	21.6%	9 552	20.3%	19 710	41.9%	8 850	36.8%	7.9%
Service charges - water revenue	1 389	-	-	-	-	-	-	6	1.4%	(100.0%)
Service charges - sanitation revenue	438	-	-	-	-	-	-	6	2.7%	(100.0%)
Service charges - refuse revenue	3 960	961	24.3%	649	16.4%	1 610	40.7%	817	41.7%	(20.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	4 127	-	-	102	2.5%	102	2.5%	-	-	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	192	71	36.7%	71	36.7%	141	73.4%	25	35.8%	182.2%
Licences and permits	22 484	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	126 497	39 310	31.1%	30 743	24.3%	70 053	55.4%	25 716	74.2%	19.5%
Other own revenue	2 109	3 226	153.0%	3 436	162.9%	6 662	315.9%	7 933	42.3%	(56.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	166 564	30 120	18.1%	32 456	19.5%	62 576	37.6%	29 104	33.9%	11.5%
Employee related costs	47 355	11 970	25.3%	11 703	24.7%	23 672	50.0%	10 992	52.2%	6.5%
Remuneration of councillors	10 656	2 369	22.2%	2 380	22.3%	4 749	44.6%	2 202	45.3%	8.1%
Debt impairment	636	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	27 500	-	-	-	-	-	-	-	-	-
Finance charges	710	-	-	-	-	-	-	-	-	-
Bulk purchases	23 828	5 776	24.2%	5 091	21.4%	10 867	45.6%	4 749	41.8%	7.2%
Other Materials	13 028	32	.2%	28	.2%	60	.5%	-	-	(100.0%)
Contracted services	-	722	-	1 232	-	1 954	-	500	6.0%	146.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	42 852	9 252	21.6%	12 022	28.1%	21 274	49.6%	10 661	38.9%	12.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	56 930	32 924		17 937		50 861		21 556		
Transfers recognised - capital	-	-	-	10 357	-	10 357	-	-	78.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	56 930	32 924		28 294		61 218		21 556		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	56 930	32 924		28 294		61 218		21 556		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	56 930	32 924		28 294		61 218		21 556		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	56 930	32 924		28 294		61 218		21 556		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	83 807	5 127	6.1%	11 217	13.4%	16 344	19.5%	4 030	5.6%	178.4%
National Government	31 070	4 068	13.1%	90	.3%	4 158	13.4%	3 523	13.2%	(97.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 070	4 068	13.1%	90	.3%	4 158	13.4%	3 523	13.2%	(97.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	52 737	1 059	2.0%	11 127	21.1%	12 186	23.1%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	506	1.1%	(100.0%)
Capital Expenditure Standard Classification	83 807	5 127	6.1%	11 217	13.4%	16 344	19.5%	4 030	5.6%	178.4%
Governance and Administration	1 150	-	-	284	24.7%	284	24.7%	506	18.7%	(43.9%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 150	-	-	284	24.7%	284	24.7%	506	18.7%	(43.9%)
Community and Public Safety	11 820	-	-	-	-	-	-	906	7.7%	(100.0%)
Community & Social Services	4 150	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 020	-	-	-	-	-	-	-	-	-
Housing	6 650	-	-	-	-	-	-	906	9.4%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	61 042	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	61 042	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	9 795	5 127	52.3%	10 933	111.6%	16 060	164.0%	2 618	5.0%	317.7%
Electricity	3 550	1 059	29.8%	2 996	84.4%	4 055	114.2%	2 124	20.6%	41.0%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	4 068	-	2 376	-	6 444	-	493	1.3%	381.6%
Waste Management	6 245	-	-	5 562	89.1%	5 562	89.1%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	224 195	64 414	28.7%	60 366	26.9%	124 781	55.7%	50 654	53.1%	19.2%
Ratepayers and other	92 870	25 104	27.0%	19 164	20.6%	44 269	47.7%	24 938	55.8%	(23.2%)
Government - operating	95 427	39 310	41.2%	41 100	43.1%	80 410	84.3%	25 716	74.2%	59.8%
Government - capital	31 070	-	-	-	-	-	-	-	-	-
Interest	4 828	-	-	102	2.1%	102	2.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(139 064)	(30 233)	21.7%	(31 431)	22.6%	(61 664)	44.3%	(27 511)	41.9%	14.2%
Suppliers and employees	(136 737)	(30 233)	22.1%	(31 431)	23.0%	(61 664)	45.1%	(27 511)	43.4%	14.2%
Finance charges	(710)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 617)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	85 131	34 181	40.2%	28 935	34.0%	63 117	74.1%	23 142	74.6%	25.0%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(83 807)	-	-	-	-	-	-	-	-	-
Capital assets	(83 807)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(83 807)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 324	34 181	2 581.7%	28 935	2 185.5%	63 117	4 767.1%	23 142	78.3%	25.0%
Cash/cash equivalents at the year begin:	-	-	-	34 181	-	-	-	27 499	-	24.3%
Cash/cash equivalents at the year end:	1 324	34 181	2 581.7%	63 117	4 767.1%	63 117	4 767.1%	50 641	78.3%	24.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 001	70.0%	325	7.6%	123	2.9%	837	19.5%	4 285	9.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 399	8.2%	1 360	4.7%	1 843	6.3%	23 547	80.8%	29 149	66.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	305	10.8%	108	3.8%	91	3.2%	2 316	82.1%	2 821	6.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	605	7.9%	289	3.8%	124	1.6%	6 615	86.7%	7 633	17.4%	-	-	-	-
Total By Income Source	6 310	14.4%	2 082	4.7%	2 181	5.0%	33 315	75.9%	43 888	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 310	14.4%	2 082	4.7%	2 181	5.0%	33 315	75.9%	43 888	100.0%	-	-	-	-
Total By Customer Group	6 310	14.4%	2 082	4.7%	2 181	5.0%	33 315	75.9%	43 888	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr M Radingwana	132 618 400
Financial Manager	Ms R Mohaudi	013 261 8447

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: ELIAS MOTSOALEDI (LIM472)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	280 118	91 623	32.7%	82 216	29.4%	173 839	62.1%	78 435	63.2%	4.8%
Property rates	30 000	4 796	16.0%	5 498	18.3%	10 295	34.3%	7 896	46.2%	(30.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	55 300	14 278	25.8%	14 743	26.7%	29 021	52.5%	12 649	52.9%	16.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 188	831	16.0%	894	17.2%	1 725	33.2%	694	-	28.8%
Service charges - other	2 561	88	3.4%	86	3.4%	174	6.8%	-	-	(100.0%)
Rental of facilities and equipment	1 055	981	93.0%	197	18.6%	1 178	111.7%	220	61.9%	(10.5%)
Interest earned - external investments	2 800	1 526	54.5%	159	5.7%	1 686	60.2%	567	179.1%	(71.9%)
Interest earned - outstanding debtors	5 000	1 383	27.7%	1 457	29.1%	2 840	56.8%	1 301	64.9%	12.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	610	75	12.4%	90	14.7%	165	27.1%	101	22.4%	(10.8%)
Licences and permits	5 648	1 063	18.8%	1 496	26.5%	2 559	45.3%	1 305	42.3%	14.6%
Agency services	-	-	-	-	-	-	-	2 206	55.8%	(100.0%)
Transfers recognised - operational	170 641	66 267	38.8%	57 496	33.7%	123 763	72.5%	49 275	74.6%	16.7%
Other own revenue	1 315	334	25.4%	99	7.6%	434	33.0%	2 221	32.1%	(95.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	291 497	62 571	21.5%	63 895	21.9%	126 466	43.4%	58 059	36.8%	10.1%
Employee related costs	97 177	20 865	21.5%	25 508	26.2%	46 373	47.7%	22 360	39.9%	14.1%
Remuneration of councillors	16 273	4 774	29.3%	4 023	24.7%	8 797	54.1%	3 658	48.4%	10.0%
Debt impairment	3 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	35 000	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	47 000	16 247	34.6%	11 584	24.6%	27 831	59.2%	11 609	39.1%	(.2%)
Other Materials	3 013	557	18.5%	325	10.8%	881	29.3%	942	56.4%	(65.5%)
Contracted services	8 700	2 705	31.1%	2 542	29.2%	5 246	60.3%	2 193	33.6%	15.9%
Transfers and grants	9 600	108	1.1%	164	1.7%	272	2.8%	-	2.1%	(100.0%)
Other expenditure	71 733	17 315	24.1%	19 751	27.5%	37 066	51.7%	17 297	47.6%	14.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11 379)	29 053		18 320		47 373		20 376		
Transfers recognised - capital	50 840	104	.2%	3 112	6.1%	3 216	6.3%	12 306	23.0%	(74.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	39 461	29 157		21 432		50 589		32 682		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	39 461	29 157		21 432		50 589		32 682		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	39 461	29 157		21 432		50 589		32 682		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	39 461	29 157		21 432		50 589		32 682		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	77 290	215	.3%	11 768	15.2%	11 983	15.5%	5 120	8.9%	129.8%
National Government	50 840	91	.2%	10 698	21.0%	10 789	21.2%	4 894	9.1%	118.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	50 840	91	.2%	10 698	21.0%	10 789	21.2%	4 894	9.1%	118.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 450	124	.5%	1 070	4.0%	1 194	4.5%	226	6.9%	374.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	77 290	215	.3%	11 768	15.2%	11 983	15.5%	5 120	8.9%	129.8%
Governance and Administration	1 300	124	9.5%	502	38.6%	626	48.1%	225	28.6%	122.6%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 300	124	9.5%	502	38.6%	626	48.1%	225	28.6%	122.6%
Community and Public Safety	500	-	-	-	-	-	-	-	-	-
Community & Social Services	500	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	67 540	91	.1%	11 090	16.4%	11 182	16.6%	4 895	11.2%	126.6%
Planning and Development	1 500	-	-	395	26.3%	395	26.3%	-	-	(100.0%)
Road Transport	66 040	91	.1%	10 695	16.2%	10 787	16.3%	4 895	11.6%	118.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	7 950	-	-	176	2.2%	176	2.2%	-	-	(100.0%)
Electricity	7 950	-	-	176	2.2%	176	2.2%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	336 607	99 098	29.4%	8 593	2.6%	107 691	32.0%	92 334	61.8%	(90.7%)
Ratepayers and other	107 021	30 414	28.4%	6 277	5.9%	36 690	34.3%	29 591	64.4%	(78.8%)
Government - operating	170 641	66 267	38.8%	476	.3%	66 743	39.1%	49 275	74.6%	(99.0%)
Government - capital	50 840	-	-	1 058	2.1%	1 058	2.1%	12 306	23.0%	(91.4%)
Interest	8 105	2 417	29.8%	782	9.7%	3 199	39.5%	1 163	43.4%	(32.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(264 048)	(60 401)	22.9%	(31 644)	12.0%	(92 045)	34.9%	(76 040)	50.8%	(58.4%)
Suppliers and employees	(254 448)	(60 199)	23.7%	(31 590)	12.4%	(91 789)	36.1%	(76 040)	51.5%	(58.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(9 600)	(202)	2.1%	(55)	.6%	(256)	2.7%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	72 559	38 697	53.3%	(23 051)	(31.8%)	15 645	21.6%	16 294	97.7%	(241.5%)
Cash Flow from Investing Activities										
Receipts	5 000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(77 290)	(217)	.3%	(1 532)	2.0%	(1 749)	2.3%	(11 956)	20.8%	(87.2%)
Capital assets	(77 290)	(217)	.3%	(1 532)	2.0%	(1 749)	2.3%	(11 956)	20.8%	(87.2%)
Net Cash from/(used) Investing Activities	(72 290)	(217)	.3%	(1 532)	2.1%	(1 749)	2.4%	(11 956)	20.7%	(87.2%)
Cash Flow from Financing Activities										
Receipts	500	(26)	(5.1%)	24	4.8%	(2)	(.4%)	28	15.2%	(14.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	500	(26)	(5.1%)	24	4.8%	(2)	(.4%)	28	15.2%	(14.7%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	500	(26)	(5.1%)	24	4.8%	(2)	(.4%)	28	15.2%	(14.7%)
Net Increase/(Decrease) in cash held	769	38 454	5 002.1%	(24 559)	(3 194.7%)	13 895	1 807.4%	4 366	383.5%	(662.5%)
Cash/cash equivalents at the year begin:	20 000	35 400	177.0%	73 854	369.3%	35 400	177.0%	71 519	(204.3%)	3.3%
Cash/cash equivalents at the year end:	20 769	73 854	355.6%	49 295	237.4%	49 295	237.4%	75 885	913.9%	(35.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 910	30.6%	2 468	15.4%	1 023	6.4%	7 641	47.6%	16 042	26.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 793	6.1%	1 299	4.4%	1 049	3.6%	25 296	85.9%	29 438	48.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	279	13.5%	176	8.5%	88	4.3%	1 523	73.7%	2 066	3.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	53	6.6%	35	4.3%	21	2.6%	697	86.5%	807	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 187	9.8%	764	6.3%	777	6.4%	9 405	77.5%	12 133	20.1%	-	-	-	-
Total By Income Source	8 222	13.6%	4 743	7.8%	2 959	4.9%	44 563	73.7%	60 486	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 299	7.0%	880	4.8%	811	4.4%	15 462	83.8%	18 453	30.5%	-	-	-	-
Commercial	3 323	38.4%	1 305	15.1%	517	6.0%	3 515	40.6%	8 660	14.3%	-	-	-	-
Households	2 097	11.7%	1 447	8.1%	906	5.1%	13 468	75.2%	17 917	29.6%	-	-	-	-
Other	1 503	9.7%	1 111	7.2%	725	4.7%	12 118	78.4%	15 456	25.6%	-	-	-	-
Total By Customer Group	8 222	13.6%	4 743	7.8%	2 959	4.9%	44 563	73.7%	60 486	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mrs. R. Maredi	013 262 3056
Financial Manager	Moleko Lazy Sebelemetja Acting	013 262 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHUDUTHAMAGA (LIM473)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	252 279	89 766	35.6%	10 226	4.1%	99 992	39.6%	64 909	67.2%	(84.2%)
Property rates	35 616	7 419	20.8%	4 946	13.9%	12 364	34.7%	6 587	45.5%	(24.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	73	23	31.1%	-	-	23	31.1%	23	27.9%	(100.0%)
Interest earned - external investments	11 398	2 162	19.0%	1 316	11.5%	3 478	30.5%	1 821	86.3%	(27.7%)
Interest earned - outstanding debtors	10 361	3 846	37.1%	2 764	26.7%	6 611	63.8%	2 935	108.0%	(5.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 500	28	1.1%	23	.9%	51	2.0%	6	182.8%	300.5%
Licences and permits	5 565	1 110	19.9%	666	12.0%	1 776	31.9%	946	40.6%	(29.5%)
Agency services	-	-	-	187	-	187	-	153	30.7%	22.4%
Transfers recognised - operational	185 336	74 947	40.4%	159	.1%	75 106	40.5%	52 311	74.0%	(99.7%)
Other own revenue	1 430	232	16.2%	165	11.5%	396	27.7%	127	3.3%	30.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	190 859	35 378	18.5%	20 732	10.9%	56 110	29.4%	29 522	29.5%	(29.8%)
Employee related costs	63 225	11 481	18.2%	7 669	12.1%	19 150	30.3%	11 477	38.3%	(33.2%)
Remuneration of councillors	18 373	4 137	22.5%	2 753	15.0%	6 890	37.5%	2 604	39.3%	5.7%
Debt impairment	1 638	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 105	3 497	23.2%	2 332	15.4%	5 829	38.6%	3 349	26.6%	(30.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	707	-	707	-	-	-	(100.0%)
Contracted services	35 712	4 167	11.7%	1 120	3.1%	5 287	14.8%	2 961	17.3%	(62.2%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	56 806	12 095	21.3%	6 151	10.8%	18 247	32.1%	9 131	33.2%	(32.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	61 420	54 388		(10 506)		43 882		35 387		
Transfers recognised - capital	57 452	21 277	37.0%	-	-	21 277	37.0%	25 315	46.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	118 872	75 665		(10 506)		65 159		60 702		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	118 872	75 665		(10 506)		65 159		60 702		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	118 872	75 665		(10 506)		65 159		60 702		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	118 872	75 665		(10 506)		65 159		60 702		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	156 678	20 850	13.3%	20 458	13.1%	41 308	26.4%	8 613	16.4%	137.5%
National Government	57 452	20 850	36.3%	20 458	35.6%	41 308	71.9%	8 613	48.6%	137.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	61 286	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	118 738	20 850	17.6%	20 458	17.2%	41 308	34.8%	8 613	28.3%	137.5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	37 940	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	156 678	20 850	13.3%	20 458	13.1%	41 308	26.4%	8 613	16.4%	137.5%
Governance and Administration	6 500	3 895	59.9%	101	1.6%	3 996	61.5%	16	93.5%	536.0%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	5 500	3 081	56.0%	-	-	3 081	56.0%	-	117.8%	-
Corporate Services	1 000	814	81.4%	101	10.1%	915	91.5%	16	45.1%	536.0%
Community and Public Safety	11 727	-	-	-	-	-	-	-	-	-
Community & Social Services	405	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	3 026	-	-	-	-	-	-	-	-	-
Housing	8 296	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	131 901	16 955	12.9%	18 653	14.1%	35 608	27.0%	8 597	14.5%	117.0%
Planning and Development	2 800	-	-	-	-	-	-	-	-	-
Road Transport	129 101	16 955	13.1%	18 653	14.4%	35 608	27.6%	8 597	14.6%	117.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	6 550	-	-	1 704	26.0%	1 704	26.0%	-	-	(100.0%)
Electricity	1 950	-	-	1 704	87.4%	1 704	87.4%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	4 600	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	273 954	105 969	38.7%	8 716	3.2%	114 685	41.9%	57 335	26.0%	(84.8%)
Ratepayers and other	19 768	7 633	38.6%	1 406	7.1%	9 039	45.7%	3 799	27.6%	(63.0%)
Government - operating	185 336	74 897	40.4%	-	-	74 897	40.4%	51 715	33.0%	(100.0%)
Government - capital	57 452	21 277	37.0%	6 690	11.6%	27 967	48.7%	-	-	(100.0%)
Interest	11 398	2 162	19.0%	621	5.4%	2 782	24.4%	1 821	85.4%	(65.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(174 116)	(41 059)	23.6%	(24 497)	14.1%	(65 556)	37.7%	(22 447)	27.9%	9.1%
Suppliers and employees	(174 116)	(41 059)	23.6%	(24 497)	14.1%	(65 556)	37.7%	(22 447)	27.9%	9.1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	99 837	64 909	65.0%	(15 781)	(15.8%)	49 128	49.2%	34 888	22.4%	(145.2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(156 678)	(39 213)	25.0%	-	-	(39 213)	25.0%	(12 208)	18.2%	(100.0%)
Capital assets	(156 678)	(39 213)	25.0%	-	-	(39 213)	25.0%	(12 208)	18.2%	(100.0%)
Net Cash from/(used) Investing Activities	(156 678)	(39 213)	25.0%	-	-	(39 213)	25.0%	(12 208)	18.2%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(56 840)	25 696	(45.2%)	(15 781)	27.8%	9 915	(17.4%)	22 680	12.2%	(169.6%)
Cash/cash equivalents at the year begin:	94 825	94 825	100.0%	120 521	127.1%	94 825	100.0%	(30 088)	-	(500.6%)
Cash/cash equivalents at the year end:	37 985	120 521	317.3%	104 740	275.7%	104 740	275.7%	(7 408)	(11.1%)	(1 513.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr ME Moropa	013 265 8600
Financial Manager	Ms RM Lamola	013 265 8623

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: FETAKGOMO (LIM474)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	89 992	34 804	38.7%	29 057	32.3%	63 861	71.0%	25 434	73.0%	14.2%
Property rates	9 000	2 412	26.8%	2 415	26.8%	4 827	53.6%	2 279	113.9%	6.0%
Property rates - penalties and collection charges	22	5	22.0%	65	291.0%	70	313.0%	51	263.9%	28.3%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 420	-	-	-	-	-	-	-	-	-
Service charges - other	187	1 168	624.6%	468	250.4%	1 637	875.0%	892	34.1%	(47.5%)
Rental of facilities and equipment	271	3	1.3%	42	15.4%	45	16.7%	13	5.3%	222.7%
Interest earned - external investments	1 550	-	-	229	14.8%	229	14.8%	467	53.7%	(51.1%)
Interest earned - outstanding debtors	74	110	147.8%	37	50.0%	147	197.8%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	550	160	29.2%	93	16.8%	253	46.0%	120	79.8%	(22.9%)
Licences and permits	2 000	485	24.3%	290	14.5%	775	38.8%	458	30.0%	(36.7%)
Agency services	550	-	-	88	15.9%	88	15.9%	-	10.1%	(100.0%)
Transfers recognised - operational	68 362	28 517	41.7%	23 886	34.9%	52 403	76.7%	21 154	77.2%	12.9%
Other own revenue	4 005	1 942	48.5%	1 444	36.1%	3 387	84.6%	-	446.6%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	87 473	17 806	20.4%	22 491	25.7%	40 298	46.1%	17 921	44.4%	25.5%
Employee related costs	34 683	8 277	23.9%	8 069	23.3%	16 347	47.1%	7 542	43.9%	7.0%
Remuneration of councillors	8 102	1 972	24.3%	2 038	25.2%	4 010	49.5%	1 914	52.1%	6.5%
Debt impairment	10 352	-	-	4 588	44.3%	4 588	44.3%	2 744	60.3%	67.2%
Depreciation and asset impairment	4 000	333	8.3%	1 937	48.4%	2 270	56.8%	1 090	50.7%	77.7%
Finance charges	93	-	-	-	-	-	-	-	-	-
Bulk purchases	1 700	-	-	270	15.9%	270	15.9%	123	32.9%	119.9%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	3 000	789	26.3%	896	29.9%	1 685	56.2%	704	47.5%	27.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	25 543	6 434	25.2%	4 693	18.4%	11 127	43.6%	3 803	37.6%	23.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 519	16 998		6 566		23 563		7 513		
Transfers recognised - capital	-	1 290	-	869	-	2 160	-	1 040	12.2%	(16.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 519	18 288		7 435		25 723		8 552		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 519	18 288		7 435		25 723		8 552		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 519	18 288		7 435		25 723		8 552		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 519	18 288		7 435		25 723		8 552		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	24 448	3 704	15.1%	2 153	8.8%	5 857	24.0%	1 259	13.5%	71.0%
National Government	20 532	3 507	17.1%	1 933	9.4%	5 440	26.5%	975	14.3%	98.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 532	3 507	17.1%	1 933	9.4%	5 440	26.5%	975	14.3%	98.4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 916	197	5.0%	220	5.6%	417	10.7%	284	10.6%	(22.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	24 448	3 704	15.1%	2 153	8.8%	5 857	24.0%	1 259	13.5%	71.0%
Governance and Administration	1 380	-	-	-	-	-	-	224	13.7%	(100.0%)
Executive & Council	270	-	-	-	-	-	-	-	78.1%	-
Budget & Treasury Office	120	-	-	-	-	-	-	-	-	-
Corporate Services	990	-	-	-	-	-	-	224	13.2%	(100.0%)
Community and Public Safety	13 765	1 988	14.4%	2 105	15.3%	4 093	29.7%	815	14.8%	158.1%
Community & Social Services	13 765	1 988	14.4%	2 105	15.3%	4 093	29.7%	815	14.8%	158.1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 303	1 716	18.4%	49	.5%	1 765	19.0%	219	6.6%	(77.7%)
Planning and Development	9 303	1 716	18.4%	49	.5%	1 765	19.0%	219	6.6%	(77.7%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	93 256	34 880	37.4%	23 355	25.0%	58 235	62.4%	30 276	69.8%	(22.9%)
Ratepayers and other	2 812	4 098	145.8%	1 472	52.3%	5 570	198.1%	1 640	44.1%	(10.2%)
Government - operating	68 362	26 973	39.5%	21 713	31.8%	48 686	71.2%	17 949	75.2%	21.0%
Government - capital	20 532	3 699	18.0%	-	-	3 699	18.0%	10 670	66.6%	(100.0%)
Interest	1 550	110	7.1%	171	11.0%	280	18.1%	17	11.4%	877.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(70 071)	(17 642)	25.2%	(16 143)	23.0%	(33 785)	48.2%	(14 975)	47.3%	7.8%
Suppliers and employees	(69 978)	(15 528)	22.2%	(16 143)	23.1%	(31 671)	45.3%	(13 084)	44.5%	23.4%
Finance charges	(93)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(2 114)	-	-	-	(2 114)	-	(1 890)	-	(100.0%)
Net Cash from/(used) Operating Activities	23 184	17 238	74.4%	7 212	31.1%	24 449	105.5%	15 301	145.8%	(52.9%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	7 500	(590.6%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	7 500	-	(100.0%)
Payments	(23 226)	(3 292)	14.2%	(3 095)	13.3%	(6 387)	27.5%	(1 258)	14.8%	145.9%
Capital assets	(23 226)	(3 292)	14.2%	(3 095)	13.3%	(6 387)	27.5%	(1 258)	14.8%	145.9%
Net Cash from/(used) Investing Activities	(23 226)	(3 292)	14.2%	(3 095)	13.3%	(6 387)	27.5%	6 242	(17.1%)	(149.6%)
Cash Flow from Financing Activities										
Receipts	(86)	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(86)	-	-	-	-	-	-	-	-	-
Payments	(143)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(143)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(229)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(271)	13 946	(5 155.1%)	4 117	(1 521.8%)	18 063	(6 676.9%)	21 543	(636.0%)	(80.9%)
Cash/cash equivalents at the year begin:	7 795	6 148	78.9%	20 094	257.8%	6 148	78.9%	10 939	2.0%	83.7%
Cash/cash equivalents at the year end:	7 524	20 094	267.1%	24 211	321.8%	24 211	321.8%	32 482	440.9%	(25.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	789	5.5%	755	5.2%	746	5.2%	12 094	84.1%	14 383	56.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	398	3.6%	394	3.5%	386	3.4%	10 025	89.5%	11 203	43.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 187	4.6%	1 148	4.5%	1 131	4.4%	22 119	86.5%	25 586	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	418	4.7%	415	4.7%	413	4.7%	7 569	85.9%	8 815	34.5%	-	-	-	-
Commercial	313	6.6%	277	5.8%	266	5.6%	3 878	81.9%	4 733	18.5%	-	-	-	-
Households	456	3.8%	456	3.8%	453	3.8%	10 673	88.7%	12 038	47.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 187	4.6%	1 148	4.5%	1 131	4.4%	22 119	86.5%	25 586	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 285	95.1%	66	4.9%	-	-	-	-	1 351	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 285	95.1%	66	4.9%	-	-	-	-	1 351	100.0%

Contact Details

Municipal Manager	Mr N D Matumane	015 622 8001
Financial Manager	Mr Maredi MF	015 622 8011

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TUBATSE (LIM475)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	-	113 871	-	86 540	-	200 411	-	68 225	54.0%	26.8%
Property rates	-	31 918	-	14 135	-	46 053	-	13 464	115.1%	5.0%
Property rates - penalties and collection charges	-	1 646	-	1 962	-	3 608	-	1 389	120.5%	41.3%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	2 181	-	2 176	-	4 356	-	2 008	34.4%	8.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	144	-	110	-	254	-	116	41.3%	(5.0%)
Interest earned - external investments	-	144	-	149	-	293	-	238	7.4%	(37.3%)
Interest earned - outstanding debtors	-	257	-	206	-	463	-	209	128.0%	(1.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	95	-	67	-	162	-	44	19.4%	51.8%
Licences and permits	-	1 867	-	1 353	-	3 219	-	1 361	39.5%	(.6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	75 477	-	66 091	-	141 568	-	49 138	51.1%	34.5%
Other own revenue	-	143	-	290	-	434	-	258	1.8%	12.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	-	49 040	-	56 281	-	105 321	-	59 157	71.8%	(4.9%)
Employee related costs	-	22 467	-	24 442	-	46 909	-	22 002	46.8%	11.1%
Remuneration of councillors	-	4 306	-	4 347	-	8 653	-	4 062	46.4%	7.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	629	-	-	-	629	-	-	(.8%)	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	2 954	-	5 852	-	8 806	-	3 222	42.9%	81.6%
Transfers and grants	-	484	-	1 008	-	1 493	-	460	29.5%	119.1%
Other expenditure	-	18 200	-	20 631	-	38 831	-	29 411	52.2%	(29.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	64 831		30 259		95 090		9 068		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	64 831		30 259		95 090		9 068		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	64 831		30 259		95 090		9 068		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	64 831		30 259		95 090		9 068		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	64 831		30 259		95 090		9 068		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	-	10 312	-	13 929	-	24 241	-	-	-	(100.0%)
National Government	-	8 004	-	12 684	-	20 688	-	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	8 004	-	12 684	-	20 688	-	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	2 309	-	1 245	-	3 554	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	10 312	-	13 929	-	24 241	-	-	-	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	1 992	-	1 992	-	-	-	(100.0%)
Community & Social Services	-	-	-	1 992	-	1 992	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	10 312	-	11 938	-	22 250	-	-	-	(100.0%)
Planning and Development	-	892	-	2 160	-	3 052	-	-	-	(100.0%)
Road Transport	-	9 420	-	9 778	-	19 198	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	-	113 871	-	86 540	-	200 411	-	68 225	42.7%	26.8%
Ratepayers and other	-	37 993	-	20 094	-	58 087	-	18 640	50.0%	7.8%
Government - operating	-	75 477	-	66 091	-	141 568	-	49 138	40.6%	34.5%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	-	401	-	355	-	756	-	447	20.8%	(20.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	-	(48 987)	-	(56 281)	-	(105 268)	-	(59 157)	74.8%	(4.9%)
Suppliers and employees	-	(47 873)	-	(55 273)	-	(103 146)	-	(58 697)	48.2%	(5.8%)
Finance charges	-	(629)	-	-	-	(629)	-	-	(.8%)	-
Transfers and grants	-	(484)	-	(1 008)	-	(1 493)	-	(460)	35.0%	119.1%
Net Cash from/(used) Operating Activities	-	64 884	-	30 259	-	95 143	-	9 068	28.0%	233.7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	(1 609)	-	(9 937)	-	(11 545)	-	-	-	(100.0%)
Capital assets	-	(1 609)	-	(9 937)	-	(11 545)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	-	(1 609)	-	(9 937)	-	(11 545)	-	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	(36 682)	-	(318)	-	(37 000)	-	12	-	(2 710.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(32 763)	-	-	-	(32 763)	-	-	-	-
Increase (decrease) in consumer deposits	-	(3 919)	-	(318)	-	(4 237)	-	12	-	(2 710.8%)
Payments	-	(16 691)	-	-	-	(16 691)	-	-	-	-
Repayment of borrowing	-	(16 691)	-	-	-	(16 691)	-	-	-	-
Net Cash from/(used) Financing Activities	-	(53 373)	-	(318)	-	(53 691)	-	12	-	(2 710.8%)
Net Increase/(Decrease) in cash held	-	9 902	-	20 004	-	29 907	-	9 080	735.4%	120.3%
Cash/cash equivalents at the year begin:	-	-	-	9 902	-	-	-	32 105	-	(69.2%)
Cash/cash equivalents at the year end:	-	9 902	-	29 907	-	29 907	-	41 186	735.4%	(27.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 756	5.0%	4 050	4.3%	2 806	3.0%	83 422	87.8%	95 034	78.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	810	4.7%	721	4.2%	601	3.5%	15 203	87.7%	17 334	14.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	66	.7%	87	.9%	51	.5%	9 169	97.8%	9 374	7.7%	-	-	-	-
Total By Income Source	5 632	4.6%	4 858	4.0%	3 458	2.8%	107 793	88.5%	121 741	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	911	1.3%	906	1.3%	737	1.1%	66 372	96.3%	68 926	56.6%	-	-	-	-
Commercial	1 597	17.5%	1 129	12.4%	683	7.5%	5 697	62.6%	9 106	7.5%	-	-	-	-
Households	1 816	5.1%	1 674	4.7%	1 501	4.2%	30 386	85.9%	35 376	29.1%	-	-	-	-
Other	1 308	15.7%	1 149	13.8%	538	6.5%	5 338	64.1%	8 334	6.8%	-	-	-	-
Total By Customer Group	5 632	4.6%	4 858	4.0%	3 458	2.8%	107 793	88.5%	121 741	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	111	79.8%	3	2.1%	2	1.5%	23	16.6%	139	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	111	79.8%	3	2.1%	2	1.5%	23	16.6%	139	100.0%

Contact Details

Municipal Manager	Mr Mike M Moja	013 231 1120
Financial Manager	Mr Donald Mhangwane	013 231 1226

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: SEKHUKHUNE (DC47)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	676 583	197 466	29.2%	9 287	1.4%	206 753	30.6%	304 655	64.8%	(97.0%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	41 130	8 572	20.8%	1 154	2.8%	9 725	23.6%	5 785	29.0%	(80.1%)
Service charges - sanitation revenue	-	2 248	-	1 508	-	3 755	-	1 937	32.9%	(22.2%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	7 000	-	-	3 635	51.9%	3 635	51.9%	1 254	23.8%	190.0%
Interest earned - outstanding debtors	6 000	643	10.7%	320	5.3%	964	16.1%	632	57.7%	(49.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	573 875	185 018	32.2%	2 306	.4%	187 324	32.6%	290 361	74.3%	(99.2%)
Other own revenue	48 578	985	2.0%	364	.7%	1 349	2.8%	4 686	11.1%	(92.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	739 148	115 716	15.7%	132 165	17.9%	247 881	33.5%	131 829	38.6%	.3%
Employee related costs	241 760	63 350	26.2%	44 547	18.4%	107 898	44.6%	60 152	50.5%	(25.9%)
Remuneration of councillors	13 285	1 833	13.8%	1 860	14.0%	3 693	27.8%	2 651	57.5%	(29.8%)
Debt impairment	9 420	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	60 000	-	-	26 531	44.2%	26 531	44.2%	-	-	(100.0%)
Finance charges	750	-	-	-	-	-	-	-	-	-
Bulk purchases	108 000	13 234	12.3%	27 939	25.9%	41 173	38.1%	29 733	63.3%	(6.0%)
Other Materials	35 000	-	-	-	-	-	-	-	-	-
Contracted services	48 100	9 645	20.1%	4 610	9.6%	14 255	29.6%	11 737	34.5%	(60.7%)
Transfers and grants	3 000	430	14.3%	280	9.3%	710	23.7%	-	-	(100.0%)
Other expenditure	219 832	27 223	12.4%	26 398	12.0%	53 621	24.4%	27 557	46.8%	(4.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(62 565)	81 750		(122 878)		(41 128)		172 826		
Transfers recognised - capital	719 344	9 655	1.3%	17 839	2.5%	27 494	3.8%	50 910	36.3%	(65.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	238 408	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	895 186	91 406		(105 039)		(13 633)		223 737		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	895 186	91 406		(105 039)		(13 633)		223 737		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	895 186	91 406		(105 039)		(13 633)		223 737		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	895 186	91 406		(105 039)		(13 633)		223 737		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	957 752	36 589	3.8%	48 084	5.0%	84 673	8.8%	199 410	31.8%	(75.9%)
National Government	719 345	36 589	5.1%	48 084	6.7%	84 673	11.8%	199 410	32.2%	(75.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	719 345	36 589	5.1%	48 084	6.7%	84 673	11.8%	199 410	31.5%	(75.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	238 407	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	957 752	36 589	3.8%	48 084	5.0%	84 673	8.8%	199 410	31.8%	(75.9%)
Governance and Administration	11 100	-	-	247	2.2%	247	2.2%	595	60.2%	(58.5%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	209	66.9%	(100.0%)
Corporate Services	11 100	-	-	247	2.2%	247	2.2%	386	73.3%	(36.0%)
Community and Public Safety	-	-	-	-	-	-	-	30	20.0%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	30	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	946 652	36 589	3.9%	47 837	5.1%	84 426	8.9%	198 785	31.8%	(75.9%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	932 152	36 204	3.9%	45 924	4.9%	82 129	8.8%	147 644	34.1%	(68.9%)
Waste Water Management	14 500	385	2.7%	1 913	13.2%	2 298	15.8%	51 140	24.7%	(96.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	1 379 420	216 935	15.7%	189 694	13.8%	406 629	29.5%	374 196	49.6%	(49.3%)
Ratepayers and other	106 034	11 804	11.1%	10 906	10.3%	22 710	21.4%	12 409	29.9%	(12.1%)
Government - operating	573 873	187 338	32.6%	76 944	13.4%	264 282	46.1%	282 321	72.4%	(72.7%)
Government - capital	686 513	17 150	2.5%	97 157	14.2%	114 307	16.7%	77 663	39.4%	25.1%
Interest	13 000	643	4.9%	4 687	36.1%	5 330	41.0%	1 804	35.0%	159.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(643 168)	(115 715)	18.0%	(155 549)	24.2%	(271 264)	42.2%	(131 829)	53.8%	18.0%
Suppliers and employees	(639 418)	(115 285)	18.0%	(154 988)	24.2%	(270 273)	42.3%	(131 829)	54.2%	17.6%
Finance charges	(750)	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 000)	(430)	14.3%	(561)	18.7%	(990)	33.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	736 252	101 220	13.7%	34 145	4.6%	135 365	18.4%	242 367	47.6%	(85.9%)
Cash Flow from Investing Activities										
Receipts	25 000	-	-	-	-	-	-	-	(403.6%)	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	25 000	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(618 164)	(36 589)	5.9%	(42 465)	6.9%	(79 054)	12.8%	(199 410)	32.3%	(78.7%)
Capital assets	(618 164)	(36 589)	5.9%	(42 465)	6.9%	(79 054)	12.8%	(199 410)	32.3%	(78.7%)
Net Cash from/(used) Investing Activities	(593 164)	(36 589)	6.2%	(42 465)	7.2%	(79 054)	13.3%	(199 410)	18.8%	(78.7%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 331)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 331)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 331)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	141 757	64 631	45.6%	(8 320)	(5.9%)	56 311	39.7%	42 958	573.0%	(119.4%)
Cash/cash equivalents at the year begin:	-	-	-	64 631	-	-	-	229 571	-	(71.8%)
Cash/cash equivalents at the year end:	141 757	64 631	45.6%	56 311	39.7%	56 311	39.7%	272 529	573.0%	(79.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 317	5.0%	2 954	3.4%	3 273	3.8%	75 140	87.7%	85 685	19.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2	(11.4%)	0	(2.6%)	0	(.2%)	(16)	114.2%	(14)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	50 845	14.3%	50 798	14.3%	50 796	14.3%	203 976	57.2%	356 415	80.6%	-	-	-	-
Total By Income Source	55 164	12.5%	53 752	12.2%	54 069	12.2%	279 100	63.1%	442 085	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	167	3.4%	157	3.2%	138	2.8%	4 506	90.7%	4 969	1.1%	-	-	-	-
Commercial	52 984	14.3%	51 820	14.0%	52 306	14.1%	214 025	57.7%	371 136	84.0%	-	-	-	-
Households	2 012	3.0%	1 775	2.7%	1 625	2.5%	60 568	91.8%	65 981	14.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	55 164	12.5%	53 752	12.2%	54 069	12.2%	279 100	63.1%	442 085	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4 164	100.0%	-	-	-	-	-	-	4 164	.9%
Bulk Water	1 692	100.0%	-	-	-	-	-	-	1 692	.4%
PAYE deductions	3 204	100.0%	-	-	-	-	-	-	3 204	.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 947	100.0%	-	-	-	-	-	-	1 947	.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 684	58.6%	4 409	12.5%	5 568	15.8%	4 630	13.1%	35 291	7.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	108 808	25.0%	108 808	25.0%	108 808	25.0%	108 808	25.0%	435 232	90.4%
Total	140 499	29.2%	113 217	23.5%	114 376	23.8%	113 438	23.6%	481 530	100.0%

Contact Details

Municipal Manager	Ms M Mokoko	013 262 7300
Financial Manager	Ms M Mokono	013 262 7675

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	296 474	89 802	30.3%	16 721	5.6%	106 523	35.9%	82 702	70.0%	(79.8%)
Property rates	33 999	6 611	19.4%	423	1.2%	7 034	20.7%	2 571	74.7%	(83.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	23 409	2 763	11.8%	1 779	7.6%	4 542	19.4%	8 551	48.6%	(79.2%)
Service charges - water revenue	6 225	1 907	30.6%	377	6.1%	2 284	36.7%	2 679	101.3%	(85.9%)
Service charges - sanitation revenue	5 931	967	16.3%	489	8.2%	1 457	24.6%	1 534	45.0%	(68.1%)
Service charges - refuse revenue	4 770	433	9.1%	433	9.1%	866	18.2%	823	27.1%	(47.4%)
Service charges - other	-	207	-	(10)	-	197	-	166	-	(106.3%)
Rental of facilities and equipment	489	73	15.0%	37	7.6%	111	22.6%	110	127.1%	(66.3%)
Interest earned - external investments	1 843	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	17 690	1 608	9.1%	1 665	9.4%	3 273	18.5%	4 440	51.7%	(62.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	205	60	29.1%	32	15.7%	92	44.8%	40	36.5%	(19.1%)
Licences and permits	-	199	-	85	-	284	-	210	-	(59.4%)
Agency services	1 119	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	199 712	74 739	37.4%	11 182	5.6%	85 921	43.0%	61 284	74.3%	(81.8%)
Other own revenue	1 083	227	20.9%	228	21.1%	455	42.0%	231	485.8%	(1.4%)
Gains on disposal of PPE	-	7	-	-	-	7	-	62	-	(100.0%)
Operating Expenditure	379 928	36 570	9.6%	23 285	6.1%	59 856	15.8%	66 994	42.1%	(65.2%)
Employee related costs	101 828	18 265	17.9%	9 556	9.4%	27 821	27.3%	25 458	56.1%	(62.5%)
Remuneration of councillors	15 494	2 234	14.4%	1 158	7.5%	3 391	21.9%	3 107	43.4%	(62.7%)
Debt impairment	13 541	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	103 210	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	39	7.9%	(100.0%)
Bulk purchases	40 105	2 264	5.6%	2 737	6.8%	5 001	12.5%	8 382	37.5%	(67.4%)
Other Materials	13 355	1 298	9.7%	1 490	11.2%	2 788	20.9%	4 193	38.6%	(64.5%)
Contracted services	24 096	6 294	26.1%	4 906	20.4%	11 200	46.5%	13 351	98.0%	(63.3%)
Transfers and grants	-	59	-	-	-	59	-	413	-	(100.0%)
Other expenditure	68 299	6 157	9.0%	3 439	5.0%	9 596	14.1%	12 052	24.9%	(71.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(83 455)	53 232		(6 565)		46 667		15 708		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(83 455)	53 232		(6 565)		46 667		15 708		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(83 455)	53 232		(6 565)		46 667		15 708		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(83 455)	53 232		(6 565)		46 667		15 708		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(83 455)	53 232		(6 565)		46 667		15 708		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	102 737	36 549	35.6%	22 632	22.0%	59 180	57.6%	26 409	39.8%	(14.3%)
National Government	102 737	36 549	35.6%	22 632	22.0%	59 180	57.6%	26 409	33.8%	(14.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	102 737	36 549	35.6%	22 632	22.0%	59 180	57.6%	26 409	33.8%	(14.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	102 737	36 549	35.6%	22 632	22.0%	59 180	57.6%	26 409	39.8%	(14.3%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18 337	4 656	25.4%	-	-	4 656	25.4%	-	-	-
Community & Social Services	9 000	2 935	32.6%	-	-	2 935	32.6%	-	-	-
Sport And Recreation	4 337	-	-	-	-	-	-	-	-	-
Public Safety	5 000	1 720	34.4%	-	-	1 720	34.4%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 500	10 012	69.0%	6 081	41.9%	16 093	111.0%	9 136	83.1%	(33.4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	14 500	10 012	69.0%	6 081	41.9%	16 093	111.0%	9 136	83.1%	(33.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	69 900	19 667	28.1%	13 156	18.8%	32 822	47.0%	9 623	19.1%	36.7%
Electricity	15 400	4 007	26.0%	-	-	4 007	26.0%	1 844	19.5%	(100.0%)
Water	44 500	15 660	35.2%	13 156	29.6%	28 815	64.8%	7 779	23.8%	69.1%
Waste Water Management	10 000	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	2 214	-	3 395	-	5 609	-	7 649	-	(55.6%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	366 654	136 974	37.4%	101 044	27.6%	238 017	64.9%	125 849	69.0%	(19.7%)
Ratepayers and other	43 784	14 104	32.2%	18 643	42.6%	32 748	74.8%	14 503	49.7%	28.6%
Government - operating	199 712	76 401	38.3%	63 382	31.7%	139 783	70.0%	57 158	72.0%	10.9%
Government - capital	102 737	43 280	42.1%	14 250	13.9%	57 530	56.0%	54 188	75.3%	(73.7%)
Interest	20 421	3 188	15.6%	4 768	23.4%	7 957	39.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(264 756)	(83 176)	31.4%	(100 314)	37.9%	(183 490)	69.3%	(82 835)	70.9%	21.1%
Suppliers and employees	(257 995)	(83 121)	32.2%	(100 314)	38.9%	(183 436)	71.1%	(82 796)	70.9%	21.2%
Finance charges	(846)	(0)	-	-	-	(0)	-	(39)	-	(100.0%)
Transfers and grants	(5 915)	(54)	.9%	-	-	(54)	.9%	-	-	-
Net Cash from/(used) Operating Activities	101 898	53 798	52.8%	729	.7%	54 527	53.5%	43 013	63.1%	(98.3%)
Cash Flow from Investing Activities										
Receipts	-	3	-	-	-	3	-	-	29.3%	-
Proceeds on disposal of PPE	-	3	-	-	-	3	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	29.3%	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(102 737)	(52 806)	51.4%	(33 304)	32.4%	(86 110)	83.8%	(27 421)	40.8%	21.5%
Capital assets	(102 737)	(52 806)	51.4%	(33 304)	32.4%	(86 110)	83.8%	(27 421)	40.8%	21.5%
Net Cash from/(used) Investing Activities	(102 737)	(52 803)	51.4%	(33 304)	32.4%	(86 107)	83.8%	(27 421)	50.9%	21.5%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(839)	995	(118.6%)	(32 574)	3 884.2%	(31 580)	3 765.6%	15 593	88.1%	(308.9%)
Cash/cash equivalents at the year begin:	19 141	18 634	97.4%	19 629	102.6%	18 634	97.4%	8 957	13.4%	119.1%
Cash/cash equivalents at the year end:	18 302	19 629	107.2%	(12 945)	(70.7%)	(12 945)	(70.7%)	24 550	68.8%	(152.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	356	7.5%	244	5.1%	368	7.7%	3 810	79.7%	4 777	1.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	569	3.4%	534	3.1%	283	1.7%	15 574	91.8%	16 960	4.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 825	1.7%	3 550	1.6%	2 966	1.3%	214 402	95.4%	224 743	65.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	597	1.4%	567	1.3%	543	1.3%	40 717	96.0%	42 425	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	595	1.4%	561	1.3%	550	1.3%	40 144	95.9%	41 850	12.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	178	1.3%	173	1.3%	84	.6%	13 221	96.8%	13 657	4.0%	-	-	-	-
Total By Income Source	6 120	1.8%	5 628	1.6%	4 795	1.4%	327 869	95.2%	344 412	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	829	4.6%	700	3.9%	548	3.0%	15 987	88.5%	18 065	5.2%	-	-	-	-
Commercial	909	3.1%	934	3.2%	779	2.7%	26 492	91.0%	29 114	8.5%	-	-	-	-
Households	4 382	1.5%	3 994	1.3%	3 468	1.2%	285 390	96.0%	297 233	86.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 120	1.8%	5 628	1.6%	4 795	1.4%	327 869	95.2%	344 412	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 933	11.3%	3 272	12.6%	2 101	8.1%	17 628	68.0%	25 934	81.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 573	62.5%	877	15.3%	838	14.6%	434	7.6%	5 722	18.1%
Total	6 507	20.6%	4 148	13.1%	2 938	9.3%	18 062	57.1%	31 655	100.0%

Contact Details

Municipal Manager	Vusimuzi Mpila	017 843 4065
Financial Manager	Mpumuzi Nhlabathi	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	470 548	140 441	29.8%	63 814	13.6%	204 254	43.4%	115 546	52.8%	(44.8%)
Property rates	66 131	16 634	25.2%	11 003	16.6%	27 637	41.8%	16 149	37.9%	(31.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	177 150	48 239	27.2%	29 469	16.6%	77 708	43.9%	41 000	51.8%	(28.1%)
Service charges - water revenue	25 214	7 925	31.4%	7 928	31.4%	15 853	62.9%	3 503	48.1%	126.3%
Service charges - sanitation revenue	37 584	5 386	14.3%	3 156	8.4%	8 542	22.7%	5 838	50.5%	(46.0%)
Service charges - refuse revenue	15 150	4 659	30.8%	2 668	17.6%	7 327	48.4%	5 313	51.8%	(49.8%)
Service charges - other	1 664	682	41.0%	529	31.8%	1 211	72.8%	301	45.6%	75.3%
Rental of facilities and equipment	1 962	543	27.7%	414	21.1%	957	48.8%	465	45.0%	(11.0%)
Interest earned - external investments	330	51	15.4%	10	3.2%	61	18.6%	21	38.3%	(49.3%)
Interest earned - outstanding debtors	10 000	5 026	50.3%	3 333	33.3%	8 358	83.6%	1 727	38.9%	93.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	316	76	24.2%	140	44.4%	216	68.6%	74	12.3%	88.9%
Licences and permits	3 717	-	-	-	-	-	-	992	41.4%	(100.0%)
Agency services	5 098	-	-	-	-	-	-	1 997	41.2%	(100.0%)
Transfers recognised - operational	121 156	48 558	40.1%	-	-	48 558	40.1%	37 841	74.2%	(100.0%)
Other own revenue	1 067	1 451	136.0%	4 947	463.7%	6 398	599.8%	323	25.4%	1 430.0%
Gains on disposal of PPE	4 011	1 210	30.2%	218	5.4%	1 428	35.6%	-	2.6%	(100.0%)
Operating Expenditure	509 849	87 614	17.2%	104 529	20.5%	192 143	37.7%	111 325	37.4%	(6.1%)
Employee related costs	141 251	37 303	26.4%	24 135	17.1%	61 437	43.5%	32 781	45.3%	(26.4%)
Remuneration of councillors	11 645	2 666	22.9%	1 778	15.3%	4 444	38.2%	2 479	47.1%	(28.3%)
Debt impairment	26 510	-	-	2 768	10.4%	2 768	10.4%	-	-	(100.0%)
Depreciation and asset impairment	49 575	-	-	29 981	60.5%	29 981	60.5%	-	-	(100.0%)
Finance charges	5 186	-	-	-	-	-	-	-	-	-
Bulk purchases	156 252	19 848	12.7%	25 397	16.3%	45 245	29.0%	49 321	57.0%	(48.5%)
Other Materials	20 740	4 283	20.7%	2 294	11.1%	6 577	31.7%	4 346	-	(47.2%)
Contracted services	28 792	10 810	37.5%	7 300	25.4%	18 110	62.9%	6 587	58.2%	10.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	69 898	12 704	18.2%	10 875	15.6%	23 579	33.7%	15 811	37.8%	(31.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(39 301)	52 826		(40 715)		12 111		4 220		
Transfers recognised - capital	56 622	-	-	-	-	-	-	700	1.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 321	52 826		(40 715)		12 111		4 920		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 321	52 826		(40 715)		12 111		4 920		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 321	52 826		(40 715)		12 111		4 920		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 321	52 826		(40 715)		12 111		4 920		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	139 780	1 225	.9%	6 071	4.3%	7 297	5.2%	10 833	21.6%	(44.0%)
National Government	139 780	1 225	.9%	6 071	4.3%	7 297	5.2%	9 556	26.2%	(36.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	139 780	1 225	.9%	6 071	4.3%	7 297	5.2%	9 556	21.1%	(36.5%)
Borrowing	-	-	-	-	-	-	-	1 277	63.8%	(100.0%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	139 780	1 225	.9%	6 071	4.3%	7 297	5.2%	10 833	21.6%	(44.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	202	-	202	-	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	202	-	202	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 000	-	-	381	2.5%	381	2.5%	2 419	20.0%	(84.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	15 000	-	-	381	2.5%	381	2.5%	2 419	20.0%	(84.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	124 780	1 225	1.0%	5 487	4.4%	6 713	5.4%	8 414	25.4%	(34.8%)
Electricity	37 899	1 225	3.2%	2 502	6.6%	3 728	9.8%	6 384	49.6%	(60.8%)
Water	86 881	-	-	2 985	3.4%	2 985	3.4%	309	1.7%	865.6%
Waste Water Management	-	-	-	-	-	-	-	444	22.0%	(100.0%)
Waste Management	-	-	-	-	-	-	-	1 277	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	489 164	142 825	29.2%	98 998	20.2%	241 823	49.4%	116 246	66.1%	(14.8%)
Ratepayers and other	297 056	89 190	30.0%	73 471	24.7%	162 661	54.8%	75 957	84.0%	(3.3%)
Government - operating	121 156	48 558	40.1%	20 530	16.9%	69 088	57.0%	38 541	74.8%	(46.7%)
Government - capital	56 622	-	-	-	-	-	-	-	-	-
Interest	14 330	5 077	35.4%	4 996	34.9%	10 073	70.3%	1 748	47.4%	185.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(422 279)	(89 033)	21.1%	(128 588)	30.5%	(217 621)	51.5%	(115 250)	49.9%	11.6%
Suppliers and employees	(421 096)	(89 033)	21.1%	(128 588)	30.5%	(217 621)	51.7%	(115 250)	52.6%	11.6%
Finance charges	(1 183)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	66 885	53 792	80.4%	(29 590)	(44.2%)	24 202	36.2%	996	(86.0%)	(3 071.2%)
Cash Flow from Investing Activities										
Receipts	4 011	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	4 011	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(81 622)	(1 225)	1.5%	(9 061)	11.1%	(10 287)	12.6%	(7 344)	27.8%	23.4%
Capital assets	(81 622)	(1 225)	1.5%	(9 061)	11.1%	(10 287)	12.6%	(7 344)	27.8%	23.4%
Net Cash from/(used) Investing Activities	(77 611)	(1 225)	1.6%	(9 061)	11.7%	(10 287)	13.3%	(7 344)	32.8%	23.4%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 251)	-	-	(143)	11.5%	(143)	11.5%	-	-	(100.0%)
Repayment of borrowing	(1 251)	-	-	(143)	11.5%	(143)	11.5%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(1 251)	-	-	(143)	11.5%	(143)	11.5%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(11 977)	52 566	(438.9%)	(38 795)	323.9%	13 772	(115.0%)	(6 348)	(19.9%)	511.1%
Cash/cash equivalents at the year begin:	25 000	5 307	21.2%	57 873	231.5%	5 307	21.2%	20 920	-	176.6%
Cash/cash equivalents at the year end:	13 023	57 873	444.4%	19 079	146.5%	19 079	146.5%	14 572	(14.2%)	30.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 690	14.9%	1 173	2.3%	1 109	2.2%	41 582	80.7%	51 554	16.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 582	24.0%	1 902	3.4%	1 617	2.9%	39 544	69.8%	56 645	18.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 163	16.3%	1 524	3.5%	1 350	3.1%	34 036	77.2%	44 074	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 515	7.4%	742	2.2%	689	2.0%	29 823	88.3%	33 770	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 260	6.5%	592	1.7%	543	1.6%	31 221	90.2%	34 615	11.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 367	4.9%	1 698	2.5%	1 639	2.4%	61 660	90.2%	68 364	22.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 609	7.9%	1 505	7.4%	2 704	13.3%	14 497	71.4%	20 316	6.6%	-	-	-	-
Total By Income Source	38 187	12.3%	9 136	3.0%	9 652	3.1%	252 364	81.6%	309 338	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 362	23.2%	981	6.8%	852	5.9%	9 317	64.2%	14 512	4.7%	-	-	-	-
Commercial	13 471	22.3%	1 782	3.0%	1 507	2.5%	43 545	72.2%	60 305	19.5%	-	-	-	-
Households	18 942	8.8%	5 345	2.5%	6 088	2.8%	185 161	85.9%	215 536	69.7%	-	-	-	-
Other	2 411	12.7%	1 028	5.4%	1 204	6.3%	14 341	75.5%	18 985	6.1%	-	-	-	-
Total By Customer Group	38 187	12.3%	9 136	3.0%	9 652	3.1%	252 364	81.6%	309 338	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	6 765	8.2%	-	-	11 587	14.0%	64 458	77.8%	82 810	25.6%
Bulk Water	-	-	6 302	3.2%	11 793	5.9%	180 110	90.9%	198 205	61.2%
PAYE deductions	1 715	100.0%	-	-	-	-	-	-	1 715	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 136	100.0%	-	-	-	-	-	-	2 136	.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 664	19.7%	2 980	7.7%	20 339	52.4%	7 828	20.2%	38 811	12.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	18 281	5.6%	9 282	2.9%	43 719	13.5%	252 396	78.0%	323 678	100.0%

Contact Details

Municipal Manager	Mr Z.T. Shongwe	017 801 3753
Financial Manager	Ms Vacant	017 801 3502

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	342 611	88 372	25.8%	97 542	28.5%	185 914	54.3%	74 760	55.8%	30.5%
Property rates	29 672	7 353	24.8%	10 835	36.5%	18 188	61.3%	5 174	41.5%	109.4%
Property rates - penalties and collection charges	-	148	-	67	-	215	-	23	-	191.5%
Service charges - electricity revenue	93 339	10 637	11.4%	33 633	36.0%	44 271	47.4%	19 972	47.1%	68.4%
Service charges - water revenue	15 073	3 610	24.0%	3 255	21.6%	6 866	45.5%	2 164	31.8%	50.4%
Service charges - sanitation revenue	10 778	1 712	15.9%	1 773	16.4%	3 484	32.3%	1 446	47.0%	22.6%
Service charges - refuse revenue	7 600	1 929	25.4%	1 942	25.6%	3 872	50.9%	1 787	34.5%	8.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	980	118	12.0%	278	28.4%	396	40.4%	115	44.3%	141.6%
Interest earned - external investments	2 800	430	15.4%	261	9.3%	691	24.7%	878	71.9%	(70.3%)
Interest earned - outstanding debtors	9 000	725	8.1%	2 453	27.3%	3 178	35.3%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	140	88	62.9%	77	55.1%	165	118.0%	84	22.9%	(8.1%)
Licences and permits	99	-	-	16	16.6%	16	16.6%	-	63.8%	(100.0%)
Agency services	8 632	-	-	3 100	35.9%	3 100	35.9%	-	53.5%	(100.0%)
Transfers recognised - operational	132 752	54 101	40.8%	43 339	32.6%	97 440	73.4%	36 979	76.2%	17.2%
Other own revenue	28 936	7 520	26.0%	(3 525)	(12.2%)	3 995	13.8%	6 053	57.5%	(158.2%)
Gains on disposal of PPE	2 810	-	-	36	1.3%	36	1.3%	86	-	(57.9%)
Operating Expenditure	415 636	63 455	15.3%	79 524	19.1%	142 979	34.4%	59 368	33.5%	34.0%
Employee related costs	99 805	26 405	26.5%	27 499	27.6%	53 904	54.0%	23 375	51.7%	17.6%
Remuneration of councillors	9 900	3 085	31.2%	3 113	31.4%	6 198	62.6%	2 901	54.6%	7.3%
Debt impairment	16 359	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	73 058	-	-	-	-	-	-	-	-	-
Finance charges	929	-	-	201	21.6%	201	21.6%	-	-	(100.0%)
Bulk purchases	80 924	13 535	16.7%	24 050	29.7%	37 585	46.4%	15 050	51.9%	59.8%
Other Materials	26 432	2 615	9.9%	3 438	13.0%	6 053	22.9%	3 733	419.9%	(7.9%)
Contracted services	25 753	5 250	20.4%	7 552	29.3%	12 802	49.7%	3 230	69.6%	133.8%
Transfers and grants	12 872	1 254	9.7%	2 059	16.0%	3 313	25.7%	1 776	18.2%	16.0%
Other expenditure	69 605	11 311	16.2%	11 612	16.7%	22 923	32.9%	9 302	22.3%	24.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	1	-	(100.0%)
Surplus/(Deficit)	(73 025)	24 917		18 018		42 935		15 392		
Transfers recognised - capital	77 765	-	-	31 667	40.7%	31 667	40.7%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	4 740	24 917		49 685		74 602		15 392		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 740	24 917		49 685		74 602		15 392		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 740	24 917		49 685		74 602		15 392		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 740	24 917		49 685		74 602		15 392		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	92 260	15 242	16.5%	21 351	23.1%	36 593	39.7%	21 349	27.7%	-
National Government	77 765	13 334	17.1%	21 095	27.1%	34 429	44.3%	21 115	42.0%	(.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	77 765	13 334	17.1%	21 095	27.1%	34 429	44.3%	21 115	30.4%	(.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 495	1 908	13.2%	257	1.8%	2 164	14.9%	234	7.7%	9.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	92 260	15 242	16.5%	21 351	23.1%	36 593	39.7%	21 349	27.7%	-
Governance and Administration	2 957	804	27.2%	257	8.7%	1 060	35.9%	161	26.7%	59.4%
Executive & Council	-	167	-	-	-	167	-	11	-	(100.0%)
Budget & Treasury Office	1 757	282	16.0%	-	-	282	16.0%	122	50.1%	(100.0%)
Corporate Services	1 200	355	29.6%	257	21.4%	612	51.0%	29	24.2%	792.2%
Community and Public Safety	1 823	-	-	-	-	-	-	-	1.4%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	223	-	-	-	-	-	-	-	-	-
Public Safety	1 600	-	-	-	-	-	-	-	1.4%	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 424	10 210	34.7%	4 054	13.8%	14 265	48.5%	5 971	23.2%	(32.1%)
Planning and Development	1 280	211	16.5%	-	-	211	16.5%	-	-	-
Road Transport	28 144	9 999	35.5%	4 054	14.4%	14 054	49.9%	5 971	23.2%	(32.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	57 596	4 213	7.3%	17 040	29.6%	21 253	36.9%	15 216	30.8%	12.0%
Electricity	7 475	833	11.1%	467	6.2%	1 300	17.4%	3 540	-	(86.8%)
Water	37 663	3 380	9.0%	9 598	25.5%	12 978	34.5%	9 489	40.1%	1.2%
Waste Water Management	12 258	-	-	6 975	56.9%	6 975	56.9%	2 187	13.7%	218.9%
Waste Management	200	-	-	-	-	-	-	-	-	-
Other	460	15	3.2%	-	-	15	3.2%	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	367 558	88 372	24.0%	132 473	36.0%	220 845	60.1%	100 961	68.6%	31.2%
Ratepayers and other	154 241	33 116	21.5%	51 453	33.4%	84 568	54.8%	36 818	71.8%	39.8%
Government - operating	132 752	54 101	40.8%	43 339	32.6%	97 440	73.4%	36 393	74.5%	19.1%
Government - capital	77 765	-	-	34 967	45.0%	34 967	45.0%	26 873	53.0%	30.1%
Interest	2 800	1 155	41.3%	2 714	96.9%	3 869	138.2%	878	71.9%	209.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(321 230)	(63 354)	19.7%	(79 524)	24.8%	(142 877)	44.5%	(77 619)	50.5%	2.5%
Suppliers and employees	(307 429)	(62 100)	20.2%	(77 264)	25.1%	(139 364)	45.3%	(75 843)	53.1%	1.9%
Finance charges	(929)	-	-	(201)	21.6%	(201)	21.6%	-	-	(100.0%)
Transfers and grants	(12 872)	(1 254)	9.7%	(2 059)	16.0%	(3 313)	25.7%	(1 776)	18.2%	16.0%
Net Cash from/(used) Operating Activities	46 328	25 018	54.0%	52 949	114.3%	77 968	168.3%	23 342	5 718.2%	126.8%
Cash Flow from Investing Activities										
Receipts	2 810	-	-	36	1.3%	36	1.3%	259	-	(86.1%)
Proceeds on disposal of PPE	2 810	-	-	36	1.3%	36	1.3%	259	-	(86.1%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(88 622)	(15 242)	17.2%	(21 351)	24.1%	(36 593)	41.3%	(21 349)	37.8%	-
Capital assets	(88 622)	(15 242)	17.2%	(21 351)	24.1%	(36 593)	41.3%	(21 349)	37.8%	-
Net Cash from/(used) Investing Activities	(85 812)	(15 242)	17.8%	(21 315)	24.8%	(36 557)	42.6%	(21 089)	37.5%	1.1%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(39 484)	9 777	(24.8%)	31 634	(80.1%)	41 411	(104.9%)	2 253	(33.4%)	1 304.1%
Cash/cash equivalents at the year begin:	42 697	3 017	7.1%	12 794	30.0%	3 017	7.1%	23 664	1.3%	(45.9%)
Cash/cash equivalents at the year end:	3 213	12 794	398.3%	44 428	1 382.9%	44 428	1 382.9%	25 917	292.2%	71.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	516	2.6%	613	3.1%	586	3.0%	17 974	91.3%	19 689	13.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 694	10.3%	1 473	8.9%	1 080	6.5%	12 271	74.3%	16 518	11.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 566	7.5%	1 774	5.2%	1 581	4.6%	28 291	82.7%	34 212	23.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	483	3.2%	409	2.7%	376	2.5%	13 750	91.6%	15 018	10.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	663	2.6%	587	2.3%	560	2.2%	23 916	93.0%	25 726	17.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	45	3.2%	36	2.6%	129	9.3%	1 182	84.9%	1 393	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	5	7.8%	3	4.4%	5	7.8%	55	80.0%	69	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 567	7.9%	1 950	6.0%	570	1.8%	27 238	84.3%	32 324	22.3%	-	-	-	-
Total By Income Source	8 540	5.9%	6 844	4.7%	4 888	3.4%	124 677	86.0%	144 949	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	449	172.5%	(55)	(21.1%)	(1 105)	(424.6%)	971	373.2%	260	.2%	-	-	-	-
Commercial	2 514	15.7%	1 973	12.3%	1 524	9.5%	9 992	62.4%	16 003	11.0%	-	-	-	-
Households	4 529	4.2%	3 948	3.7%	3 707	3.5%	94 403	88.6%	106 587	73.5%	-	-	-	-
Other	1 048	4.7%	978	4.4%	763	3.5%	19 310	87.4%	22 099	15.2%	-	-	-	-
Total By Customer Group	8 540	5.9%	6 844	4.7%	4 888	3.4%	124 677	86.0%	144 949	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	5 953	12.2%	6 270	12.9%	6 325	13.0%	30 185	61.9%	48 733	71.9%
Bulk Water	10 579	100.0%	-	-	-	-	-	-	10 579	15.6%
PAYE deductions	1 227	100.0%	-	-	-	-	-	-	1 227	1.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 618	100.0%	-	-	-	-	-	-	1 618	2.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 686	100.0%	-	-	-	-	-	-	2 686	4.0%
Auditor-General	539	39.8%	816	60.2%	-	-	-	-	1 355	2.0%
Other	1 621	100.0%	-	-	-	-	-	-	1 621	2.4%
Total	24 224	35.7%	7 086	10.4%	6 325	9.3%	30 185	44.5%	67 820	100.0%

Contact Details

Municipal Manager	Mr Absy mahlangu	017 826 8101
Financial Manager	Mr Steven Thobela	017 826 8157

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	235 687	27 667	11.7%	75 149	31.9%	102 816	43.6%	62 029	66.6%	21.2%
Property rates	33 000	13 205	40.0%	4 450	13.5%	17 656	53.5%	5 713	63.4%	(22.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	48 487	6 570	13.5%	11 124	22.9%	17 694	36.5%	11 180	60.5%	(.5%)
Service charges - water revenue	14 776	3 856	26.1%	10 664	72.2%	14 521	98.3%	2 969	74.0%	259.1%
Service charges - sanitation revenue	11 742	1 981	16.9%	2 975	25.3%	4 956	42.2%	2 773	50.6%	7.3%
Service charges - refuse revenue	8 025	1 149	14.3%	1 743	21.7%	2 892	36.0%	2 793	89.3%	(37.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	472	3	.6%	6	1.3%	9	1.9%	10	4.1%	(41.0%)
Interest earned - external investments	1 605	256	15.9%	886	55.2%	1 142	71.2%	666	39.8%	33.1%
Interest earned - outstanding debtors	13 846	-	-	4 521	32.7%	4 521	32.7%	3 319	58.5%	36.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	176	14	7.7%	74	41.8%	87	49.5%	45	52.1%	61.6%
Licences and permits	0	-	-	1 443	629 939.7%	1 443	629 939.7%	-	-	(100.0%)
Agency services	6 422	(307)	(4.8%)	10	.2%	(297)	(4.6%)	5 008	286.2%	(99.8%)
Transfers recognised - operational	95 305	819	.9%	36 530	38.3%	37 349	39.2%	27 241	64.4%	34.1%
Other own revenue	1 830	117	6.4%	723	39.5%	840	45.9%	311	48.4%	132.9%
Gains on disposal of PPE	-	4	-	-	-	4	-	-	-	-
Operating Expenditure	335 061	24 938	7.4%	53 153	15.9%	78 091	23.3%	44 457	34.3%	19.6%
Employee related costs	79 317	11 538	14.5%	17 435	22.0%	28 974	36.5%	16 527	47.3%	5.5%
Remuneration of councillors	6 950	861	12.4%	1 130	16.3%	1 991	28.6%	1 428	38.2%	(20.9%)
Debt impairment	44 330	-	-	13 029	29.4%	13 029	29.4%	393	3.0%	3 219.2%
Depreciation and asset impairment	106 920	-	-	-	-	-	-	-	-	-
Finance charges	828	-	-	-	-	-	-	-	-	-
Bulk purchases	38 412	5 148	13.4%	9 145	23.8%	14 293	37.2%	6 491	32.3%	40.9%
Other Materials	9 937	1 642	16.5%	1 408	14.2%	3 051	30.7%	-	-	(100.0%)
Contracted services	7 657	472	6.2%	2 219	29.0%	2 691	35.1%	2 362	42.3%	(6.1%)
Transfers and grants	3 331	442	13.3%	923	27.7%	1 365	41.0%	3 221	22.5%	(71.3%)
Other expenditure	37 379	4 834	12.9%	7 864	21.0%	12 698	34.0%	14 035	48.9%	(44.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(99 374)	2 729		21 996		24 724		17 571		
Transfers recognised - capital	28 220	-	-	-	-	-	-	7 170	40.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	500	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(70 654)	2 729		21 996		24 724		24 741		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(70 654)	2 729		21 996		24 724		24 741		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(70 654)	2 729		21 996		24 724		24 741		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(70 654)	2 729		21 996		24 724		24 741		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	28 720	-	-	-	-	-	-	7 170	31.9%	(100.0%)
National Government	28 220	-	-	-	-	-	-	7 170	31.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 220	-	-	-	-	-	-	7 170	31.9%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	28 720	-	-	-	-	-	-	7 170	31.9%	(100.0%)
Governance and Administration	500	-	-	-	-	-	-	-	-	-
Executive & Council	500	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 200	-	-	-	-	-	-	-	-	-
Community & Social Services	2 700	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 500	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 495	-	-	-	-	-	-	26	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	4 495	-	-	-	-	-	-	26	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	19 525	-	-	-	-	-	-	7 144	30.8%	(100.0%)
Electricity	4 300	-	-	-	-	-	-	899	26.3%	(100.0%)
Water	5 750	-	-	-	-	-	-	3 499	38.7%	(100.0%)
Waste Water Management	9 475	-	-	-	-	-	-	2 746	26.4%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	197 382	59 297	30.0%	30 522	15.5%	89 819	45.5%	73 558	78.6%	(58.5%)
Ratepayers and other	58 406	12 100	20.7%	15 041	25.8%	27 141	46.5%	30 802	104.2%	(51.2%)
Government - operating	95 305	38 771	40.7%	1 066	1.1%	39 837	41.8%	24 942	61.7%	(95.7%)
Government - capital	28 220	8 170	29.0%	13 054	46.3%	21 224	75.2%	13 829	57.8%	(5.6%)
Interest	15 451	256	1.7%	1 361	8.8%	1 616	10.5%	3 985	297.2%	(65.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(183 811)	(38 106)	20.7%	(40 040)	21.8%	(78 146)	42.5%	(43 886)	41.1%	(8.8%)
Suppliers and employees	(179 652)	(38 097)	21.2%	(39 117)	21.8%	(77 214)	43.0%	(40 844)	44.1%	(4.2%)
Finance charges	(828)	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 331)	(8)	.2%	(923)	27.7%	(932)	28.0%	(3 043)	16.2%	(69.7%)
Net Cash from/(used) Operating Activities	13 571	21 191	156.2%	(9 518)	(70.1%)	11 673	86.0%	29 672	(691.2%)	(132.1%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(27 459)	(591)	2.2%	(197)	.7%	(788)	2.9%	(7 170)	27.6%	(97.3%)
Capital assets	(27 459)	(591)	2.2%	(197)	.7%	(788)	2.9%	(7 170)	27.6%	(97.3%)
Net Cash from/(used) Investing Activities	(27 459)	(591)	2.2%	(197)	.7%	(788)	2.9%	(7 170)	27.6%	(97.3%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(13 888)	20 600	(148.3%)	(9 715)	70.0%	10 885	(78.4%)	22 502	(155.5%)	(143.2%)
Cash/cash equivalents at the year begin:	30 747	46 599	151.6%	67 199	218.6%	46 599	151.6%	43 429	17.5%	54.7%
Cash/cash equivalents at the year end:	16 859	67 199	398.6%	57 484	341.0%	57 484	341.0%	65 931	946.7%	(12.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 050	3.9%	7 339	13.9%	1 329	2.5%	41 893	79.6%	52 612	23.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 330	17.6%	1 903	14.4%	845	6.4%	8 169	61.7%	13 248	6.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 978	5.9%	1 662	5.0%	1 503	4.5%	28 428	84.7%	33 571	15.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	912	3.2%	800	2.8%	720	2.5%	26 390	91.6%	28 822	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	540	3.7%	471	3.2%	429	2.9%	13 249	90.2%	14 688	6.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 478	3.2%	1 431	3.1%	1 400	3.0%	42 615	90.8%	46 925	21.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	983	3.2%	(967)	(3.1%)	396	1.3%	30 322	98.7%	30 733	13.9%	-	-	-	-
Total By Income Source	10 271	4.7%	12 640	5.7%	6 622	3.0%	191 066	86.6%	220 599	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	339	3.5%	190	1.9%	175	1.8%	9 128	92.8%	9 832	4.5%	-	-	-	-
Commercial	424	3.4%	423	3.4%	384	3.1%	11 187	90.1%	12 418	5.6%	-	-	-	-
Households	8 527	4.7%	11 093	6.1%	5 574	3.1%	157 431	86.2%	182 626	82.8%	-	-	-	-
Other	981	6.2%	934	5.9%	488	3.1%	13 320	84.7%	15 724	7.1%	-	-	-	-
Total By Customer Group	10 271	4.7%	12 640	5.7%	6 622	3.0%	191 066	86.6%	220 599	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr PB Malebye	017 734 6101
Financial Manager	Mr ZT Shongwe	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	490 216	131 391	26.8%	28 529	5.8%	159 920	32.6%	113 095	43.5%	(74.8%)
Property rates	52 600	13 117	24.9%	4 566	8.7%	17 683	33.6%	9 612	33.3%	(52.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	227 984	50 545	22.2%	14 011	6.1%	64 556	28.3%	50 140	37.1%	(72.1%)
Service charges - water revenue	40 978	9 313	22.7%	3 573	8.7%	12 886	31.4%	10 187	41.5%	(64.9%)
Service charges - sanitation revenue	24 730	5 022	20.3%	1 644	6.6%	6 666	27.0%	5 776	41.8%	(71.5%)
Service charges - refuse revenue	13 861	3 646	26.3%	1 149	8.3%	4 795	34.6%	2 864	32.9%	(59.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	595	135	22.7%	148	24.9%	283	47.6%	140	37.8%	6.0%
Interest earned - external investments	255	13	5.0%	-	-	13	5.0%	591	97.6%	(100.0%)
Interest earned - outstanding debtors	18 200	6 017	33.1%	1 686	9.3%	7 703	42.3%	4 288	45.1%	(60.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 907	109	3.8%	15	.5%	125	4.3%	111	5.1%	(86.1%)
Licences and permits	-	-	-	-	-	-	-	1 740	-	(100.0%)
Agency services	16 331	7 691	47.1%	1 645	10.1%	9 337	57.2%	-	-	(100.0%)
Transfers recognised - operational	90 235	35 258	39.1%	-	-	35 258	39.1%	27 143	73.2%	(100.0%)
Other own revenue	1 540	525	34.1%	92	6.0%	617	40.0%	504	84.9%	(81.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	683 050	77 560	11.4%	30 470	4.5%	108 030	15.8%	91 760	25.2%	(66.8%)
Employee related costs	127 068	31 068	24.4%	10 865	8.6%	41 933	33.0%	27 992	43.5%	(61.2%)
Remuneration of councillors	10 503	2 563	24.4%	897	8.5%	3 460	32.9%	2 334	45.1%	(61.6%)
Debt impairment	90 818	74	.1%	-	-	74	.1%	53	.1%	(100.0%)
Depreciation and asset impairment	139 196	-	-	-	-	-	-	-	-	-
Finance charges	764	-	-	-	-	-	-	-	52.6%	-
Bulk purchases	213 085	25 048	11.8%	11 066	5.2%	36 115	16.9%	37 221	36.2%	(70.3%)
Other Materials	5 089	869	17.1%	219	4.3%	1 088	21.4%	719	34.8%	(69.5%)
Contracted services	26 340	6 866	26.1%	2 120	8.1%	8 986	34.1%	8 744	63.2%	(75.8%)
Transfers and grants	11 393	428	3.8%	-	-	428	3.8%	2 247	10.1%	(100.0%)
Other expenditure	58 793	10 644	18.1%	5 302	9.0%	15 946	27.1%	12 450	27.9%	(57.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(192 834)	53 831		(1 940)		51 890		21 335		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(192 834)	53 831		(1 940)		51 890		21 335		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(192 834)	53 831		(1 940)		51 890		21 335		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(192 834)	53 831		(1 940)		51 890		21 335		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(192 834)	53 831		(1 940)		51 890		21 335		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	34 784	4 468	12.8%	956	2.7%	5 424	15.6%	13 688	55.1%	(93.0%)
National Government	33 484	3 700	11.1%	794	2.4%	4 494	13.4%	12 888	53.0%	(93.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 484	3 700	11.1%	794	2.4%	4 494	13.4%	12 888	53.0%	(93.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 300	768	59.1%	162	12.4%	930	71.5%	800	166.7%	(79.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	34 784	4 468	12.8%	956	2.7%	5 424	15.6%	13 688	55.1%	(93.0%)
Governance and Administration	1 300	768	59.1%	162	12.4%	930	71.5%	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 300	768	59.1%	162	12.4%	930	71.5%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	462	-	-	-	462	-	6 199	132.7%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	4 594	121.1%	(100.0%)
Sport And Recreation	-	462	-	-	-	462	-	1 605	159.4%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	527	-	-	-	527	-	1 492	94.9%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	527	-	-	-	527	-	1 492	94.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	33 484	2 711	8.1%	794	2.4%	3 505	10.5%	5 996	26.2%	(86.8%)
Electricity	-	-	-	99	-	99	-	-	17.7%	(100.0%)
Water	22 294	865	3.9%	-	-	865	3.9%	3 544	35.3%	(100.0%)
Waste Water Management	11 190	1 432	12.8%	696	6.2%	2 127	19.0%	1 921	12.7%	(63.8%)
Waste Management	-	414	-	-	-	414	-	531	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	392 709	159 978	40.7%	96 225	24.5%	256 202	65.2%	141 279	62.3%	(31.9%)
Ratepayers and other	298 584	114 666	38.4%	66 793	22.4%	181 459	60.8%	94 979	62.2%	(29.7%)
Government - operating	89 270	36 192	40.5%	28 345	31.8%	64 537	72.3%	27 143	73.2%	4.4%
Government - capital	-	8 393	-	500	-	8 893	-	17 778	54.1%	(97.2%)
Interest	4 856	727	15.0%	586	12.1%	1 314	27.1%	1 379	16.1%	(57.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(446 847)	(166 187)	37.2%	(62 084)	13.9%	(228 271)	51.1%	(120 612)	59.0%	(48.5%)
Suppliers and employees	(237 297)	(166 176)	70.0%	(62 084)	26.2%	(228 261)	96.2%	(120 612)	59.6%	(48.5%)
Finance charges	(204 845)	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 705)	(10)	.2%	-	-	(10)	.2%	-	-	-
Net Cash from/(used) Operating Activities	(54 138)	(6 209)	11.5%	34 140	(63.1%)	27 932	(51.6%)	20 667	119.8%	65.2%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	(4 468)	-	(1 467)	-	(5 936)	-	(13 862)	55.5%	(89.4%)
Capital assets	-	(4 468)	-	(1 467)	-	(5 936)	-	(13 862)	55.5%	(89.4%)
Net Cash from/(used) Investing Activities	-	(4 468)	-	(1 467)	-	(5 936)	-	(13 862)	55.5%	(89.4%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	58.5%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	58.5%	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	58.5%	-
Net Increase/(Decrease) in cash held	(54 138)	(10 677)	19.7%	32 673	(60.4%)	21 996	(40.6%)	6 805	(14.7%)	380.1%
Cash/cash equivalents at the year begin:	-	32 280	-	21 603	-	32 280	-	23 115	73.0%	(6.5%)
Cash/cash equivalents at the year end:	(54 138)	21 603	(39.9%)	54 276	(100.3%)	54 276	(100.3%)	29 920	192.5%	81.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Linda Tshabalala	017 712 9613
Financial Manager	Mr K Duba (acting)	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	149 065	44 946	30.2%	41 295	27.7%	86 241	57.9%	32 995	55.4%	25.2%
Property rates	14 919	2 361	15.8%	2 255	15.1%	4 616	30.9%	3 813	63.6%	(40.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	36 731	8 736	23.8%	9 725	26.5%	18 461	50.3%	9 348	33.9%	4.0%
Service charges - water revenue	14 868	2 976	20.0%	3 577	24.1%	6 553	44.1%	4 712	90.5%	(24.1%)
Service charges - sanitation revenue	12 744	3 193	25.1%	3 110	24.4%	6 302	49.5%	2 957	70.6%	5.2%
Service charges - refuse revenue	4 855	1 257	25.9%	1 260	26.0%	2 517	51.8%	4 713	260.1%	(73.3%)
Service charges - other	-	-	-	-	-	-	-	1 798	-	(100.0%)
Rental of facilities and equipment	221	48	21.7%	56	25.3%	104	47.0%	58	37.2%	(3.0%)
Interest earned - external investments	309	126	40.7%	-	-	126	40.7%	41	67.2%	(100.0%)
Interest earned - outstanding debtors	5 522	3 845	69.6%	3 964	71.8%	7 809	141.4%	749	37.8%	429.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	234	104	44.6%	9	4.0%	114	48.5%	80	55.4%	(88.4%)
Licences and permits	-	-	-	-	-	-	-	390	-	(100.0%)
Agency services	2 762	944	34.2%	692	25.0%	1 635	59.2%	-	-	(100.0%)
Transfers recognised - operational	52 787	21 037	39.9%	16 015	30.3%	37 051	70.2%	300	37.5%	5 238.3%
Other own revenue	3 113	320	10.3%	633	20.3%	953	30.6%	4 037	232.7%	(84.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	194 111	31 608	16.3%	30 829	15.9%	62 437	32.2%	28 965	27.6%	6.4%
Employee related costs	48 009	11 007	22.9%	10 772	22.4%	21 779	45.4%	10 197	46.0%	5.6%
Remuneration of councillors	5 527	1 192	21.6%	1 219	22.1%	2 412	43.6%	639	12.1%	90.7%
Debt impairment	22 654	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	36 091	-	-	-	-	-	-	-	-	-
Finance charges	478	-	-	-	-	-	-	226	72.3%	(100.0%)
Bulk purchases	44 560	12 349	27.7%	8 643	19.4%	20 993	47.1%	7 487	24.6%	15.5%
Other Materials	-	182	-	-	-	182	-	25	-	(100.0%)
Contracted services	6 334	656	10.4%	868	13.7%	1 524	24.1%	1 840	24.3%	(52.8%)
Transfers and grants	-	403	-	135	-	538	-	-	1.0%	(100.0%)
Other expenditure	30 457	5 818	19.1%	9 191	30.2%	15 009	49.3%	8 552	88.2%	7.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(45 045)	13 338		10 466		23 804		4 029		
Transfers recognised - capital	-	13 830	-	850	-	14 680	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(45 045)	27 168		11 316		38 484		4 029		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(45 045)	27 168		11 316		38 484		4 029		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(45 045)	27 168		11 316		38 484		4 029		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(45 045)	27 168		11 316		38 484		4 029		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	79 095	22 134	28.0%	8 564	10.8%	30 698	38.8%	5 312	12.3%	61.2%
National Government	19 485	8 454	43.4%	8 564	44.0%	17 018	87.3%	5 312	22.2%	61.2%
Provincial Government	34 610	13 680	39.5%	-	-	13 680	39.5%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	25 000	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	79 095	22 134	28.0%	8 564	10.8%	30 698	38.8%	5 312	12.3%	61.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	79 095	22 134	28.0%	8 564	10.8%	30 698	38.8%	5 312	12.3%	61.2%
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	7.3%	-
Community & Social Services	-	-	-	-	-	-	-	-	14.4%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	62 610	16 322	26.1%	979	1.6%	17 301	27.6%	1 200	12.5%	(18.5%)
Planning and Development	34 610	13 680	39.5%	-	-	13 680	39.5%	-	-	-
Road Transport	28 000	2 642	9.4%	979	3.5%	3 621	12.9%	1 200	12.5%	(18.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	15 605	5 812	37.2%	7 586	48.6%	13 398	85.9%	4 111	13.3%	84.5%
Electricity	1 885	80	4.2%	101	5.4%	181	9.6%	1 352	38.0%	(92.5%)
Water	1 400	1 995	142.5%	423	30.2%	2 418	172.7%	-	-	(100.0%)
Waste Water Management	12 320	2 337	19.0%	4 173	33.9%	6 510	52.8%	510	5.6%	718.8%
Waste Management	-	1 400	-	2 888	-	4 288	-	2 249	56.9%	28.4%
Other	880	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	199 778	48 496	24.3%	44 289	22.2%	92 785	46.4%	45 083	65.3%	(1.8%)
Ratepayers and other	67 587	16 664	24.7%	19 208	28.4%	35 873	53.1%	22 020	68.7%	(12.8%)
Government - operating	52 787	25 037	47.4%	15 995	30.3%	41 032	77.7%	14 781	69.8%	8.2%
Government - capital	79 095	6 580	8.3%	8 820	11.2%	15 400	19.5%	8 191	48.4%	7.7%
Interest	309	215	69.6%	266	85.9%	481	155.6%	91	13.2%	192.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(134 956)	(34 822)	25.8%	(42 132)	31.2%	(76 954)	57.0%	(37 351)	55.3%	12.8%
Suppliers and employees	(134 478)	(34 822)	25.9%	(42 132)	31.3%	(76 954)	57.2%	(37 211)	58.9%	13.2%
Finance charges	(478)	-	-	-	-	-	-	(140)	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	64 822	13 674	21.1%	2 157	3.3%	15 831	24.4%	7 732	(112.8%)	(72.1%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(79 095)	(23 502)	29.7%	(8 564)	10.8%	(32 066)	40.5%	(5 413)	35.3%	58.2%
Capital assets	(79 095)	(23 502)	29.7%	(8 564)	10.8%	(32 066)	40.5%	(5 413)	35.3%	58.2%
Net Cash from/(used) Investing Activities	(79 095)	(23 502)	29.7%	(8 564)	10.8%	(32 066)	40.5%	(5 413)	35.3%	58.2%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	18	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	18	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	18	-	(100.0%)
Net Increase/(Decrease) in cash held	(14 273)	(9 828)	68.9%	(6 408)	44.9%	(16 235)	113.7%	2 337	(5.9%)	(374.1%)
Cash/cash equivalents at the year begin:	(23 581)	19 319	(81.9%)	9 491	(40.2%)	19 319	(81.9%)	(646)	-	(1 568.7%)
Cash/cash equivalents at the year end:	(37 854)	9 491	(25.1%)	3 084	(8.1%)	3 084	(8.1%)	1 691	(12.5%)	82.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 112	2.1%	645	1.2%	820	1.5%	50 595	95.2%	53 172	18.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 857	12.3%	1 636	7.0%	1 100	4.7%	17 639	75.9%	23 230	8.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	690	1.5%	615	1.4%	576	1.3%	43 579	95.9%	45 459	15.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 015	1.8%	704	1.3%	692	1.2%	53 181	95.7%	55 593	19.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	413	1.3%	396	1.3%	387	1.2%	30 439	96.2%	31 635	11.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	3.5%	9	2.5%	8	2.4%	316	91.6%	345	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 352	6.9%	1 311	6.7%	1 304	6.7%	15 583	79.7%	19 550	6.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	660	1.2%	464	.8%	(222)	(.4%)	55 373	98.4%	56 274	19.7%	-	-	-	-
Total By Income Source	8 110	2.8%	5 780	2.0%	4 664	1.6%	266 705	93.5%	285 259	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	75	(27.5%)	36	(13.2%)	(554)	203.4%	171	(62.7%)	(272)	(.1%)	-	-	-	-
Commercial	2 727	30.1%	386	4.3%	352	3.9%	5 586	61.7%	9 052	3.2%	-	-	-	-
Households	5 256	1.9%	5 310	1.9%	4 849	1.8%	260 410	94.4%	275 824	96.7%	-	-	-	-
Other	52	8.0%	47	7.2%	17	2.6%	538	82.2%	655	.2%	-	-	-	-
Total By Customer Group	8 110	2.8%	5 780	2.0%	4 664	1.6%	266 705	93.5%	285 259	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 832	100.0%	-	-	-	-	-	-	2 832	25.0%
Bulk Water	-	-	389	4.9%	-	-	7 530	95.1%	7 918	69.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	579	99.9%	-	-	-	-	1	.1%	580	5.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 411	30.1%	389	3.4%	-	-	7 530	66.5%	11 330	100.0%

Contact Details

Municipal Manager	Mr DV Ngcobo	017 773 2031
Financial Manager	Alina Ngema	017 773 1329

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	1 592 998	392 290	24.6%	354 710	22.3%	747 001	46.9%	356 038	54.5%	(.4%)
Property rates	219 808	45 236	20.6%	46 599	21.2%	91 836	41.8%	50 215	61.6%	(7.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	483 238	107 409	22.2%	103 555	21.4%	210 964	43.7%	94 775	52.5%	9.3%
Service charges - water revenue	275 317	66 931	24.3%	66 417	24.1%	133 348	48.4%	70 527	47.9%	(5.8%)
Service charges - sanitation revenue	76 733	20 384	26.6%	20 262	26.4%	40 645	53.0%	18 547	57.1%	9.2%
Service charges - refuse revenue	95 437	26 081	27.3%	23 289	24.4%	49 371	51.7%	21 860	55.2%	6.5%
Service charges - other	17 500	0	-	-	-	0	-	-	-	-
Rental of facilities and equipment	3 065	833	27.2%	(9 310)	(303.7%)	(8 477)	(276.5%)	787	35.0%	(1 282.3%)
Interest earned - external investments	1 581	646	40.9%	587	37.1%	1 233	77.9%	438	69.0%	34.0%
Interest earned - outstanding debtors	36 086	9 916	27.5%	7 374	20.4%	17 289	47.9%	8 242	46.5%	(10.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	7 378	1 049	14.2%	645	8.7%	1 693	23.0%	2 677	43.2%	(75.9%)
Licences and permits	5	-	-	-	-	-	-	-	2.9%	-
Agency services	23 264	6 545	28.1%	16 272	69.9%	22 817	98.1%	25 245	144.5%	(35.5%)
Transfers recognised - operational	224 188	88 988	39.7%	63 728	28.4%	152 716	68.1%	45 993	65.5%	38.6%
Other own revenue	29 397	12 583	42.8%	7 311	24.9%	19 894	67.7%	9 116	23.0%	(19.8%)
Gains on disposal of PPE	100 000	5 690	5.7%	7 983	8.0%	13 672	13.7%	7 615	51.7%	4.8%
Operating Expenditure	1 833 009	340 389	18.6%	251 721	13.7%	592 109	32.3%	309 929	40.8%	(18.8%)
Employee related costs	361 709	91 065	25.2%	94 160	26.0%	185 225	51.2%	84 250	50.4%	11.8%
Remuneration of councillors	18 544	3 552	19.2%	4 038	21.8%	7 590	40.9%	3 897	44.9%	3.6%
Debt impairment	114 773	8	-	-	-	8	-	-	-	-
Depreciation and asset impairment	322 884	-	-	-	-	-	-	-	-	-
Finance charges	6 510	3 032	46.6%	4 122	63.3%	7 154	109.9%	4 623	56.6%	(10.9%)
Bulk purchases	572 152	151 033	26.4%	80 783	14.1%	231 816	40.5%	129 972	49.5%	(37.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	95 636	14 309	15.0%	19 450	20.3%	33 759	35.3%	17 976	45.1%	8.2%
Transfers and grants	58 375	26 405	45.2%	7 018	12.0%	33 423	57.3%	12 773	42.5%	(45.1%)
Other expenditure	282 425	50 985	18.1%	42 149	14.9%	93 135	33.0%	56 436	32.3%	(25.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(240 011)	51 902		102 990		154 892		46 109		
Transfers recognised - capital	71 781	36 351	50.6%	2	-	36 353	50.6%	23 426	39.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	(5 300)	(24 559)	463.4%	(37 977)	716.6%	(62 536)	1 179.9%	(31 841)	22.7%	19.3%
Surplus/(Deficit) after capital transfers and contributions	(173 530)	63 694		65 015		128 708		37 695		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(173 530)	63 694		65 015		128 708		37 695		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(173 530)	63 694		65 015		128 708		37 695		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(173 530)	63 694		65 015		128 708		37 695		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	141 993	39 552	27.9%	48 890	34.4%	88 442	62.3%	69 315	42.9%	(29.5%)
National Government	71 781	35 744	49.8%	30 129	42.0%	65 873	91.8%	39 823	-	(24.3%)
Provincial Government	-	-	-	-	-	-	-	782	-	(100.0%)
District Municipality	5 300	-	-	184	3.5%	184	3.5%	-	-	(100.0%)
Other transfers and grants	-	3 724	-	17 465	-	21 190	-	-	-	(100.0%)
Transfers recognised - capital	77 081	39 468	51.2%	47 779	62.0%	87 247	113.2%	40 605	-	17.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	64 912	84	.1%	1 111	1.7%	1 195	1.8%	779	-	42.6%
Public contributions and donations	-	-	-	-	-	-	-	27 931	11.1%	(100.0%)
Capital Expenditure Standard Classification	141 993	39 552	27.9%	48 890	34.4%	88 442	62.3%	69 315	42.9%	(29.5%)
Governance and Administration	3 450	28	.8%	1 372	39.8%	1 401	40.6%	80	1.0%	1 616.6%
Executive & Council	300	4	1.3%	84	28.1%	88	29.5%	40	-	110.2%
Budget & Treasury Office	-	24	-	1 236	-	1 260	-	33	.4%	3 646.1%
Corporate Services	3 150	-	-	52	1.6%	52	1.6%	7	-	663.7%
Community and Public Safety	16 891	8 134	48.2%	8 930	52.9%	17 064	101.0%	34 491	62.3%	(74.1%)
Community & Social Services	6 731	1 709	25.4%	2 634	39.1%	4 343	64.5%	3 951	22.8%	(33.3%)
Sport And Recreation	10 000	6 425	64.3%	6 296	63.0%	12 722	127.2%	2 609	-	141.3%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	160	-	-	-	-	-	-	27 931	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	79 652	11 983	15.0%	15 214	19.1%	27 197	34.1%	14 964	45.2%	1.7%
Planning and Development	15 442	19	.1%	19	.1%	38	.2%	73	-	(74.4%)
Road Transport	63 710	11 964	18.8%	15 195	23.9%	27 159	42.6%	14 891	45.0%	2.0%
Environmental Protection	500	-	-	-	-	-	-	-	-	-
Trading Services	42 000	19 406	46.2%	23 373	55.7%	42 779	101.9%	19 780	39.1%	18.2%
Electricity	17 500	-	-	4 268	24.4%	4 268	24.4%	28	.3%	14 990.0%
Water	2 300	-	-	-	-	-	-	1 289	98.2%	(100.0%)
Waste Water Management	22 000	19 406	88.2%	19 105	86.8%	38 511	175.1%	18 462	42.5%	3.5%
Waste Management	200	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	1 389 985	457 017	32.9%	428 034	30.8%	885 052	63.7%	397 522	66.3%	7.7%
Ratepayers and other	1 092 434	315 473	28.9%	325 403	29.8%	640 876	58.7%	295 826	65.6%	10.0%
Government - operating	224 188	79 988	35.7%	64 350	28.7%	144 338	64.4%	45 993	65.5%	39.9%
Government - capital	71 781	60 910	84.9%	37 716	52.5%	98 626	137.4%	55 266	75.8%	(31.8%)
Interest	1 581	646	40.9%	565	35.7%	1 211	76.6%	438	69.0%	29.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 273 795)	(468 150)	36.8%	(343 796)	27.0%	(811 946)	63.7%	(331 603)	66.4%	3.7%
Suppliers and employees	(1 208 909)	(437 830)	36.2%	(333 606)	27.6%	(771 436)	63.8%	(314 206)	67.8%	6.2%
Finance charges	(6 510)	(3 913)	60.1%	(3 249)	49.9%	(7 162)	110.0%	(4 623)	135.4%	(29.7%)
Transfers and grants	(58 375)	(26 407)	45.2%	(6 942)	11.9%	(33 349)	57.1%	(12 773)	29.6%	(45.7%)
Net Cash from/(used) Operating Activities	116 190	(11 132)	(9.6%)	84 238	72.5%	73 106	62.9%	65 919	69.5%	27.8%
Cash Flow from Investing Activities										
Receipts	92 879	8 013	8.6%	31 144	33.5%	39 157	42.2%	4 743	17.4%	556.6%
Proceeds on disposal of PPE	88 414	5 690	6.4%	30 876	34.9%	36 566	41.4%	7 615	68.9%	305.4%
Decrease in non-current debtors	5 282	-	-	-	-	-	-	(2 641)	(125.9%)	(100.0%)
Decrease in other non-current receivables	-	2 323	-	424	-	2 747	-	-	-	(100.0%)
Decrease (increase) in non-current investments	(818)	-	-	(156)	19.1%	(156)	19.1%	(231)	16.0%	(32.6%)
Payments	(136 693)	(39 552)	28.9%	(47 741)	34.9%	(87 293)	63.9%	(66 630)	115.9%	(28.3%)
Capital assets	(136 693)	(39 552)	28.9%	(47 741)	34.9%	(87 293)	63.9%	(66 630)	115.9%	(28.3%)
Net Cash from/(used) Investing Activities	(43 814)	(31 539)	72.0%	(16 597)	37.9%	(48 136)	109.9%	(61 886)	169.6%	(73.2%)
Cash Flow from Financing Activities										
Receipts	1 009	586	58.1%	43	4.3%	629	62.4%	133	(2.8%)	(67.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 009	586	58.1%	43	4.3%	629	62.4%	133	(2.8%)	(67.3%)
Payments	(3 012)	-	-	-	-	-	-	-	71.9%	-
Repayment of borrowing	(3 012)	-	-	-	-	-	-	-	71.9%	-
Net Cash from/(used) Financing Activities	(2 002)	586	(29.3%)	43	(2.2%)	629	(31.4%)	133	168.6%	(67.3%)
Net Increase/(Decrease) in cash held	70 373	(42 086)	(59.8%)	67 685	96.2%	25 599	36.4%	4 165	140.2%	1 524.9%
Cash/cash equivalents at the year begin:	(191 407)	16 232	(8.5%)	(25 854)	13.5%	16 232	(8.5%)	(91 897)	100.7%	(71.9%)
Cash/cash equivalents at the year end:	(121 034)	(25 854)	21.4%	41 831	(34.6%)	41 831	(34.6%)	(87 732)	166.6%	(147.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 533	3.8%	8 529	3.1%	8 188	3.0%	247 403	90.1%	274 652	33.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 257	9.7%	3 475	3.3%	3 350	3.2%	88 935	83.9%	106 018	13.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 345	9.1%	2 778	4.0%	1 385	2.0%	59 326	85.0%	69 834	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 427	2.5%	3 366	2.5%	2 684	2.0%	126 013	93.0%	135 491	16.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 219	1.7%	2 363	1.8%	2 200	1.7%	121 765	94.7%	128 546	15.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 215	1.2%	990	1.0%	966	.9%	99 747	96.9%	102 919	12.6%	-	-	-	-
Total By Income Source	33 996	4.2%	21 501	2.6%	18 774	2.3%	743 189	90.9%	817 460	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	591	7.0%	662	7.9%	566	6.7%	6 588	78.4%	8 407	1.0%	-	-	-	-
Commercial	16 105	19.0%	4 198	5.0%	3 689	4.4%	60 668	71.7%	84 661	10.4%	-	-	-	-
Households	16 812	2.5%	16 071	2.3%	14 000	2.0%	638 896	93.2%	685 779	83.9%	-	-	-	-
Other	488	1.3%	570	1.5%	518	1.3%	37 036	95.9%	38 613	4.7%	-	-	-	-
Total By Customer Group	33 996	4.2%	21 501	2.6%	18 774	2.3%	743 189	90.9%	817 460	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	4 684	3.8%	120 193	96.2%	124 877	54.6%
Bulk Water	18 323	100.0%	-	-	-	-	-	-	18 323	8.0%
PAYE deductions	4 423	100.0%	-	-	-	-	-	-	4 423	1.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	6 286	100.0%	-	-	-	-	-	-	6 286	2.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	340	100.0%	-	-	-	-	-	-	340	.1%
Other	9 602	12.9%	15 403	20.7%	4 408	5.9%	44 950	60.4%	74 364	32.5%
Total	38 974	17.0%	15 403	6.7%	9 092	4.0%	165 144	72.2%	228 613	100.0%

Contact Details

Municipal Manager	Mr M F Mahlangu	017 620 6287
Financial Manager	Mr J.M. Mokgatsi	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	387 239	113 980	29.4%	95 572	24.7%	209 552	54.1%	90 482	50.7%	5.6%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 500	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	3 420	522	15.3%	(202)	(5.9%)	320	9.3%	1 050	53.5%	(119.3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	381 781	112 351	29.4%	95 230	24.9%	207 580	54.4%	88 583	59.4%	7.5%
Other own revenue	538	1 108	205.8%	544	101.2%	1 652	307.0%	848	6.6%	(35.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	397 106	53 101	13.4%	65 982	16.6%	119 083	30.0%	74 019	30.3%	(10.9%)
Employee related costs	107 137	23 653	22.1%	24 127	22.5%	47 780	44.6%	18 982	35.4%	27.1%
Remuneration of councillors	12 413	2 446	19.7%	2 528	20.4%	4 974	40.1%	2 404	40.5%	5.2%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	18 746	4 448	23.7%	4 448	23.7%	8 895	47.5%	4 314	57.3%	3.1%
Finance charges	3 551	(151)	(4.2%)	495	13.9%	344	9.7%	787	39.3%	(37.1%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	1 910	112	5.9%	732	38.3%	844	44.2%	328	37.9%	123.5%
Transfers and grants	220 577	15 670	7.1%	21 852	9.9%	37 522	17.0%	39 200	23.9%	(44.3%)
Other expenditure	32 773	6 923	21.1%	11 800	36.0%	18 723	57.1%	8 005	49.3%	47.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 867)	60 880		29 590		90 469		16 462		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(9 867)	60 880		29 590		90 469		16 462		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(9 867)	60 880		29 590		90 469		16 462		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(9 867)	60 880		29 590		90 469		16 462		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(9 867)	60 880		29 590		90 469		16 462		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	12 000	1 066	8.9%	371	3.1%	1 437	12.0%	13 698	39.6%	(97.3%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 000	1 066	8.9%	371	3.1%	1 437	12.0%	13 698	39.6%	(97.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	12 000	1 066	8.9%	371	3.1%	1 437	12.0%	13 698	39.6%	(97.3%)
Governance and Administration	12 000	1 066	8.9%	371	3.1%	1 437	12.0%	13 698	39.6%	(97.3%)
Executive & Council	12 000	1 066	8.9%	371	3.1%	1 437	12.0%	13 698	39.6%	(97.3%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	387 239	116 310	30.0%	91 679	23.7%	207 989	53.7%	90 472	50.7%	1.3%
Ratepayers and other	2 038	3 448	169.2%	714	35.0%	4 162	204.2%	838	3.2%	(14.8%)
Government - operating	381 781	112 341	29.4%	90 436	23.7%	202 776	53.1%	88 583	59.4%	2.1%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	3 420	522	15.3%	529	15.5%	1 051	30.7%	1 050	53.5%	(49.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(397 106)	(82 344)	20.7%	(74 675)	18.8%	(157 020)	39.5%	(79 996)	40.5%	(6.7%)
Suppliers and employees	(172 978)	(66 674)	38.5%	(52 328)	30.3%	(119 002)	68.8%	(40 009)	72.2%	30.8%
Finance charges	(3 551)	-	-	(495)	13.9%	(495)	13.9%	(787)	39.3%	(37.1%)
Transfers and grants	(220 577)	(15 670)	7.1%	(21 852)	9.9%	(37 522)	17.0%	(39 200)	23.9%	(44.3%)
Net Cash from/(used) Operating Activities	(9 867)	33 966	(344.2%)	17 003	(172.3%)	50 969	(516.6%)	10 476	1 236.4%	62.3%
Cash Flow from Investing Activities										
Receipts	-	(16 000)	-	(16 000)	-	(32 000)	-	(8 000)	-	100.0%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(16 000)	-	(16 000)	-	(32 000)	-	(8 000)	-	100.0%
Payments	(12 000)	(3)	-	(371)	3.1%	(375)	3.1%	(13 698)	42.3%	(97.3%)
Capital assets	(12 000)	(3)	-	(371)	3.1%	(375)	3.1%	(13 698)	42.3%	(97.3%)
Net Cash from/(used) Investing Activities	(12 000)	(16 003)	133.4%	(16 371)	136.4%	(32 375)	269.8%	(21 698)	225.2%	(24.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(8 000)	-	-	(3 840)	48.0%	(3 840)	48.0%	(3 548)	51.4%	8.2%
Repayment of borrowing	(8 000)	-	-	(3 840)	48.0%	(3 840)	48.0%	(3 548)	51.4%	8.2%
Net Cash from/(used) Financing Activities	(8 000)	-	-	(3 840)	48.0%	(3 840)	48.0%	(3 548)	51.4%	8.2%
Net Increase/(Decrease) in cash held	(29 867)	17 963	(60.1%)	(3 208)	10.7%	14 755	(49.4%)	(14 771)	103.9%	(78.3%)
Cash/cash equivalents at the year begin:	60 172	13 611	22.6%	31 574	52.5%	13 611	22.6%	34 693	99.6%	(9.0%)
Cash/cash equivalents at the year end:	30 305	31 574	104.2%	28 366	93.6%	28 366	93.6%	19 922	91.8%	42.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 318	100.0%	-	-	-	-	-	-	9 318	100.0%	-	-	-	-
Total By Income Source	9 318	100.0%	-	-	-	-	-	-	9 318	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 318	100.0%	-	-	-	-	-	-	9 318	100.0%	-	-	-	-
Total By Customer Group	9 318	100.0%	-	-	-	-	-	-	9 318	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 965	23.8%	-	-	-	-	19 073	76.2%	25 038	100.0%
Total	5 965	23.8%	-	-	-	-	19 073	76.2%	25 038	100.0%

Contact Details

Municipal Manager	C A Habile	017 801 7008
Financial Manager	A Y Singh	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	-	106 697	-	102 548	-	209 245	-	79 531	54.8%	28.9%
Property rates	-	20 603	-	14 165	-	34 769	-	10 143	50.0%	39.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	26 598	-	34 893	-	61 490	-	24 112	55.0%	44.7%
Service charges - water revenue	-	18 712	-	13 514	-	32 226	-	10 658	45.6%	26.8%
Service charges - sanitation revenue	-	2 202	-	2 138	-	4 340	-	2 012	50.1%	6.3%
Service charges - refuse revenue	-	2 444	-	2 481	-	4 926	-	2 254	50.1%	10.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	622	-	555	-	1 177	-	536	28.7%	3.4%
Interest earned - external investments	-	148	-	107	-	255	-	223	35.0%	(51.8%)
Interest earned - outstanding debtors	-	6 373	-	5 999	-	12 371	-	5 154	48.4%	16.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	11	-	123	-	134	-	6	7.4%	1 994.5%
Licences and permits	-	718	-	617	-	1 335	-	542	35.9%	13.7%
Agency services	-	4 380	-	4 627	-	9 008	-	6 055	83.7%	(23.6%)
Transfers recognised - operational	-	23 410	-	19 714	-	43 124	-	17 397	68.8%	13.3%
Other own revenue	-	467	-	3 606	-	4 073	-	426	57.5%	746.5%
Gains on disposal of PPE	-	7	-	9	-	17	-	13	-	(24.2%)
Operating Expenditure	-	68 654	-	70 882	-	139 536	-	81 950	54.2%	(13.5%)
Employee related costs	-	22 719	-	23 454	-	46 173	-	20 232	41.7%	15.9%
Remuneration of councillors	-	1 477	-	1 505	-	2 982	-	1 386	44.8%	8.6%
Debt impairment	-	5 000	-	5 000	-	10 000	-	11 612	49.8%	(56.9%)
Depreciation and asset impairment	-	1 557	-	1 557	-	3 114	-	1 495	50.4%	4.2%
Finance charges	-	373	-	574	-	947	-	670	12.1%	(14.3%)
Bulk purchases	-	21 283	-	26 069	-	47 352	-	22 370	82.5%	16.5%
Other Materials	-	3 414	-	2 357	-	5 771	-	8 540	63.4%	(72.4%)
Contracted services	-	2 276	-	2 114	-	4 390	-	2 450	42.2%	(13.7%)
Transfers and grants	-	1 211	-	1 095	-	2 306	-	2 732	180.3%	(59.9%)
Other expenditure	-	9 344	-	7 156	-	16 500	-	10 463	46.2%	(31.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	38 043		31 666		69 709		(2 419)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	38 043		31 666		69 709		(2 419)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	38 043		31 666		69 709		(2 419)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	38 043		31 666		69 709		(2 419)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	38 043		31 666		69 709		(2 419)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	51 103	657	1.3%	1 026	2.0%	1 683	3.3%	3 326	3.8%	(69.2%)
National Government	22 342	366	1.6%	865	3.9%	1 231	5.5%	2 336	9.7%	(63.0%)
Provincial Government	6 028	-	-	-	-	-	-	-	-	-
District Municipality	17 215	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 585	366	.8%	865	1.9%	1 231	2.7%	2 336	6.2%	(63.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 518	291	5.3%	159	2.9%	451	8.2%	990	62.4%	(83.9%)
Public contributions and donations	-	-	-	2	-	2	-	-	-	(100.0%)
Capital Expenditure Standard Classification	51 103	657	1.3%	1 026	2.0%	1 683	3.3%	3 326	3.8%	(69.2%)
Governance and Administration	600	31	5.1%	159	26.5%	190	31.6%	503	1.4%	(68.4%)
Executive & Council	-	-	-	-	-	-	-	52	.1%	(100.0%)
Budget & Treasury Office	400	31	7.6%	159	39.8%	190	47.4%	145	12.2%	9.7%
Corporate Services	200	-	-	-	-	-	-	306	348.0%	(100.0%)
Community and Public Safety	7 126	59	.8%	224	3.1%	283	4.0%	692	9.6%	(67.7%)
Community & Social Services	2 090	14	.6%	-	-	14	.6%	-	-	-
Sport And Recreation	4 036	46	1.1%	224	5.5%	269	6.7%	686	18.6%	(67.4%)
Public Safety	1 000	-	-	-	-	-	-	6	.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 388	60	.8%	2	-	62	.8%	616	5.0%	(99.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	7 388	60	.8%	2	-	62	.8%	616	5.0%	(99.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	35 990	507	1.4%	641	1.8%	1 149	3.2%	1 515	7.0%	(57.7%)
Electricity	11 807	183	1.6%	539	4.6%	722	6.1%	675	13.3%	(20.2%)
Water	11 550	46	.4%	-	-	46	.4%	840	12.7%	(100.0%)
Waste Water Management	5 290	46	.9%	102	1.9%	148	2.8%	-	-	(100.0%)
Waste Management	7 343	233	3.2%	-	-	233	3.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	316 828	106 697	33.7%	103 116	32.5%	209 813	66.2%	79 528	55.9%	29.7%
Ratepayers and other	233 077	76 766	32.9%	77 296	33.2%	154 062	66.1%	56 754	41.6%	36.2%
Government - operating	61 676	23 410	38.0%	19 714	32.0%	43 124	69.9%	17 397	-	13.3%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	22 075	6 521	29.5%	6 106	27.7%	12 627	57.2%	5 376	47.7%	13.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(279 823)	(103 001)	36.8%	(71 089)	25.4%	(174 090)	62.2%	(86 999)	67.9%	(18.3%)
Suppliers and employees	(277 863)	(101 417)	36.5%	(69 421)	25.0%	(170 837)	61.5%	(83 597)	65.8%	(17.0%)
Finance charges	(1 909)	(373)	19.5%	(574)	30.1%	(947)	49.6%	(670)	55.6%	(14.3%)
Transfers and grants	(51)	(1 211)	2 378.8%	(1 095)	2 149.8%	(2 306)	4 528.7%	(2 732)	14 155.6%	(59.9%)
Net Cash from/(used) Operating Activities	37 005	3 696	10.0%	32 027	86.5%	35 723	96.5%	(7 471)	1.0%	(528.7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(5 518)	-	-	-	-	-	-	(83)	8.6%	(100.0%)
Capital assets	(5 518)	-	-	-	-	-	-	(83)	8.6%	(100.0%)
Net Cash from/(used) Investing Activities	(5 518)	-	-	-	-	-	-	(83)	8.6%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(5 273)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(5 273)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(5 273)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	26 214	3 696	14.1%	32 027	122.2%	35 723	136.3%	(7 554)	.6%	(524.0%)
Cash/cash equivalents at the year begin:	1 138	25 628	2 252.9%	29 324	2 577.8%	25 628	2 252.9%	33 472	2 252.9%	(12.4%)
Cash/cash equivalents at the year end:	27 352	29 324	107.2%	61 351	224.3%	61 351	224.3%	25 918	56.3%	136.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 366	10.1%	3 493	2.9%	4 236	3.5%	101 885	83.5%	121 980	37.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 771	38.0%	673	5.4%	461	3.7%	6 649	53.0%	12 553	3.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 340	5.6%	3 277	5.5%	2 910	4.9%	49 708	83.9%	59 236	18.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	313	2.2%	260	1.9%	236	1.7%	13 150	94.2%	13 959	4.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	307	3.2%	229	2.4%	201	2.1%	8 764	92.2%	9 501	2.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 551	3.2%	1 475	1.3%	1 411	1.3%	105 559	94.3%	111 997	34.0%	-	-	-	-
Total By Income Source	24 648	7.5%	9 407	2.9%	9 455	2.9%	285 717	86.8%	329 227	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24 648	7.5%	9 407	2.9%	9 455	2.9%	285 717	86.8%	329 227	100.0%	-	-	-	-
Total By Customer Group	24 648	7.5%	9 407	2.9%	9 455	2.9%	285 717	86.8%	329 227	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	6 095	100.0%	-	-	-	-	-	-	6 095	55.3%
Bulk Water	1 988	100.0%	-	-	-	-	-	-	1 988	18.0%
PAYE deductions	1 357	100.0%	-	-	-	-	-	-	1 357	12.3%
VAT (output less input)	(779)	100.0%	-	-	-	-	-	-	(779)	(7.1%)
Pensions / Retirement	1 443	100.0%	-	-	-	-	-	-	1 443	13.1%
Loan repayments	206	100.0%	-	-	-	-	-	-	206	1.9%
Trade Creditors	722	100.0%	-	-	-	-	-	-	722	6.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	11 032	100.0%	-	-	-	-	-	-	11 032	100.0%

Contact Details

Municipal Manager	BS Riba (Acting)	013 665 6005
Financial Manager	Mr Carlos Barnard	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	1 921 545	486 456	25.3%	456 356	23.7%	942 812	49.1%	417 100	53.1%	9.4%
Property rates	298 838	81 349	27.2%	82 451	27.6%	163 800	54.8%	67 460	61.0%	22.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	793 418	193 461	24.4%	168 352	21.2%	361 813	45.6%	156 066	43.2%	7.9%
Service charges - water revenue	320 006	61 292	19.2%	77 871	24.3%	139 163	43.5%	67 920	67.4%	14.7%
Service charges - sanitation revenue	117 170	27 979	23.9%	30 095	25.7%	58 074	49.6%	24 483	61.0%	22.9%
Service charges - refuse revenue	70 514	17 626	25.0%	17 980	25.5%	35 607	50.5%	15 578	46.5%	15.4%
Service charges - other	3 000	67	2.2%	298	9.9%	365	12.2%	75	74.6%	296.1%
Rental of facilities and equipment	10 865	2 632	24.2%	2 981	27.4%	5 614	51.7%	2 717	41.6%	9.8%
Interest earned - external investments	1 542	127	8.2%	195	12.6%	322	20.9%	184	26.2%	5.8%
Interest earned - outstanding debtors	-	16 830	-	17 947	-	34 777	-	12 497	62.8%	43.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 385	716	16.3%	443	10.1%	1 160	26.4%	917	77.9%	(51.6%)
Licences and permits	2 418	547	22.6%	408	16.9%	955	39.5%	551	42.0%	(25.8%)
Agency services	22 481	5 614	25.0%	535	2.4%	6 149	27.4%	2 143	29.8%	(75.0%)
Transfers recognised - operational	219 579	72 735	33.1%	50 874	23.2%	123 609	56.3%	64 128	72.3%	(20.7%)
Other own revenue	57 327	5 481	9.6%	5 923	10.3%	11 404	19.9%	2 381	16.5%	148.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 921 544	351 337	18.3%	326 860	17.0%	678 197	35.3%	297 520	37.7%	9.9%
Employee related costs	485 268	110 982	22.9%	114 604	23.6%	225 586	46.5%	94 513	45.6%	21.3%
Remuneration of councillors	19 144	4 725	24.7%	4 727	24.7%	9 453	49.4%	4 442	71.4%	6.4%
Debt impairment	213 520	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	165 000	-	-	-	-	-	-	-	-	-
Finance charges	12 920	283	2.2%	7 919	61.3%	8 202	63.5%	7 694	41.6%	2.9%
Bulk purchases	738 297	146 552	19.8%	88 389	12.0%	234 941	31.8%	122 202	47.7%	(27.7%)
Other Materials	85 919	26 096	30.4%	28 704	33.4%	54 800	63.8%	18 590	36.8%	54.4%
Contracted services	17 105	14 956	87.4%	37 256	217.8%	52 212	305.2%	8 160	104.9%	356.5%
Transfers and grants	34 548	5 401	15.6%	5 822	16.9%	11 223	32.5%	4 254	14.4%	36.9%
Other expenditure	149 825	42 343	28.3%	39 438	26.3%	81 781	54.6%	37 665	58.6%	4.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	0	135 119		129 495		264 615		119 580		
Transfers recognised - capital	159 916	1 740	1.1%	1 681	1.1%	3 421	2.1%	890	1.5%	88.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	159 916	136 859		131 176		268 035		120 470		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	159 916	136 859		131 176		268 035		120 470		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	159 916	136 859		131 176		268 035		120 470		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	159 916	136 859		131 176		268 035		120 470		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	159 916	25 287	15.8%	57 440	35.9%	82 727	51.7%	7 241	4.7%	693.2%
National Government	130 290	23 508	18.0%	55 328	42.5%	78 836	60.5%	4 372	3.7%	1 165.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	29 626	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	159 916	23 508	14.7%	55 328	34.6%	78 836	49.3%	4 372	3.0%	1 165.4%
Borrowing	-	268	-	794	-	1 063	-	-	-	(100.0%)
Internally generated funds	-	1 510	-	1 318	-	2 828	-	2 869	-	(54.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	159 916	25 287	15.8%	57 440	35.9%	82 727	51.7%	7 241	4.7%	693.2%
Governance and Administration	-	-	-	371	-	371	-	11	-	3 277.0%
Executive & Council	-	-	-	371	-	371	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	11	-	(100.0%)
Community and Public Safety	3 716	467	12.6%	5 715	153.8%	6 182	166.4%	1 794	119.6%	218.6%
Community & Social Services	-	-	-	253	-	253	-	-	-	(100.0%)
Sport And Recreation	-	467	-	1 197	-	1 664	-	-	-	(100.0%)
Public Safety	3 716	-	-	4 265	114.8%	4 265	114.8%	246	-	1 635.0%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	1 548	-	(100.0%)
Economic and Environmental Services	42 125	7 219	17.1%	8 868	21.1%	16 088	38.2%	563	-	1 475.9%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	42 125	7 219	17.1%	8 868	21.1%	16 088	38.2%	563	-	1 475.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	109 094	17 600	16.1%	42 363	38.8%	59 963	55.0%	4 874	3.2%	769.2%
Electricity	10 652	2 934	27.5%	2 128	20.0%	5 061	47.5%	2 869	10.3%	(25.8%)
Water	23 096	-	-	20 806	90.1%	20 806	90.1%	-	-	(100.0%)
Waste Water Management	69 990	14 667	21.0%	18 715	26.7%	33 382	47.7%	2 005	2.5%	833.5%
Waste Management	5 356	-	-	713	13.3%	713	13.3%	-	-	(100.0%)
Other	4 981	-	-	123	2.5%	123	2.5%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	1 840 129	2 471 074	134.3%	282 289	15.3%	2 753 364	149.6%	442 547	50.8%	(36.2%)
Ratepayers and other	1 410 277	1 987 302	140.9%	268 448	19.0%	2 255 751	160.0%	364 848	51.8%	(26.4%)
Government - operating	219 579	422 113	192.2%	1 829	.8%	423 942	193.1%	65 018	90.1%	(97.2%)
Government - capital	159 916	-	-	-	-	-	-	-	.5%	-
Interest	50 357	61 659	122.4%	12 012	23.9%	73 671	146.3%	12 681	60.6%	(5.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 467 547)	(2 443 052)	166.5%	(275 623)	18.8%	(2 718 675)	185.3%	(402 963)	54.9%	(31.6%)
Suppliers and employees	(1 416 869)	(2 437 368)	172.0%	(272 139)	19.2%	(2 709 508)	191.2%	(391 015)	56.0%	(30.4%)
Finance charges	(16 130)	(283)	1.8%	-	-	(283)	1.8%	(7 694)	519.0%	(100.0%)
Transfers and grants	(34 548)	(5 401)	15.6%	(3 484)	10.1%	(8 884)	25.7%	(4 254)	10.0%	(18.1%)
Net Cash from/(used) Operating Activities	372 583	28 023	7.5%	6 666	1.8%	34 689	9.3%	39 585	7.8%	(83.2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(159 916)	-	-	-	-	-	-	-	.2%	-
Capital assets	(159 916)	-	-	-	-	-	-	-	.2%	-
Net Cash from/(used) Investing Activities	(159 916)	-	-	-	-	-	-	-	(5.8%)	-
Cash Flow from Financing Activities										
Receipts	5 000	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 000	-	-	-	-	-	-	-	-	-
Payments	(21 798)	(283)	1.3%	-	-	(283)	1.3%	-	1.9%	-
Repayment of borrowing	(21 798)	(283)	1.3%	-	-	(283)	1.3%	-	1.9%	-
Net Cash from/(used) Financing Activities	(16 798)	(283)	1.7%	-	-	(283)	1.7%	-	(6.0%)	-
Net Increase/(Decrease) in cash held	195 869	27 740	14.2%	6 666	3.4%	34 406	17.6%	39 585	(105.5%)	(83.2%)
Cash/cash equivalents at the year begin:	-	(34 710)	-	(6 970)	-	(34 710)	-	(29 459)	21.9%	(76.3%)
Cash/cash equivalents at the year end:	195 869	(6 970)	(3.6%)	(304)	(.2%)	(304)	(.2%)	10 126	(12.0%)	(103.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr T Jansen Van Vuuren	013 690 6208
Financial Manager	Mr J B Dorfling	013 690 6725

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	1 303 203	323 815	24.8%	310 407	23.8%	634 222	48.7%	279 396	50.1%	11.1%
Property rates	272 882	69 764	25.6%	70 451	25.8%	140 215	51.4%	66 248	51.3%	6.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	486 741	133 439	27.4%	116 209	23.9%	249 648	51.3%	97 057	47.9%	19.7%
Service charges - water revenue	69 179	17 120	24.7%	19 426	28.1%	36 545	52.8%	14 138	45.0%	37.4%
Service charges - sanitation revenue	63 559	16 236	25.5%	16 539	26.0%	32 775	51.6%	14 807	50.2%	11.7%
Service charges - refuse revenue	68 975	17 267	25.0%	17 474	25.3%	34 741	50.4%	15 230	50.5%	14.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	35 361	8 832	25.0%	8 939	25.3%	17 770	50.3%	8 444	50.3%	5.9%
Interest earned - external investments	20 694	4 525	21.9%	6 746	32.6%	11 272	54.5%	7 040	39.4%	(4.2%)
Interest earned - outstanding debtors	1 498	436	29.1%	510	34.1%	946	63.2%	519	49.2%	(1.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	6 708	1 449	21.6%	1 648	24.6%	3 098	46.2%	1 734	69.0%	(4.9%)
Licences and permits	8 144	2 298	28.2%	2 193	26.9%	4 491	55.1%	2 359	62.1%	(7.0%)
Agency services	13 546	2 812	20.8%	3 692	27.3%	6 504	48.0%	3 446	51.4%	7.1%
Transfers recognised - operational	189 620	45 474	24.0%	35 655	18.8%	81 129	42.8%	41 724	82.0%	(14.5%)
Other own revenue	66 148	4 163	6.3%	8 346	12.6%	12 508	18.9%	6 619	17.7%	26.1%
Gains on disposal of PPE	150	-	-	2 581	1 720.4%	2 581	1 720.4%	31	20.9%	8 115.7%
Operating Expenditure	1 352 386	285 813	21.1%	283 450	21.0%	569 263	42.1%	262 200	44.5%	8.1%
Employee related costs	344 432	81 126	23.6%	82 121	23.8%	163 247	47.4%	77 801	46.2%	5.6%
Remuneration of councillors	18 818	4 097	21.8%	4 664	24.8%	8 761	46.6%	3 873	47.7%	20.4%
Debt impairment	8 034	2 008	25.0%	2 008	25.0%	4 017	50.0%	1 855	50.0%	8.3%
Depreciation and asset impairment	176 252	44 058	25.0%	44 058	25.0%	88 116	50.0%	45 698	50.0%	(3.6%)
Finance charges	28 081	-	-	5 036	17.9%	5 036	17.9%	-	2.0%	(100.0%)
Bulk purchases	340 072	82 192	24.2%	71 245	20.9%	153 437	45.1%	63 250	42.0%	12.6%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	38 561	6 767	17.5%	9 146	23.7%	15 913	41.3%	5 241	31.9%	74.5%
Transfers and grants	62 503	15 318	24.5%	16 122	25.8%	31 440	50.3%	13 896	49.5%	16.0%
Other expenditure	335 634	50 247	15.0%	49 050	14.6%	99 296	29.6%	50 586	46.5%	(3.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(49 183)	38 002		26 957		64 958		17 196		
Transfers recognised - capital	45 771	3 688	8.1%	18 775	41.0%	22 464	49.1%	24 291	61.3%	(22.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	49 908	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 496	41 690		45 732		87 422		41 487		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 496	41 690		45 732		87 422		41 487		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 496	41 690		45 732		87 422		41 487		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 496	41 690		45 732		87 422		41 487		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	187 899	20 132	10.7%	53 640	28.5%	73 772	39.3%	50 517	24.7%	6.2%
National Government	45 771	4 407	9.6%	16 766	36.6%	21 173	46.3%	11 002	28.0%	52.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 771	4 407	9.6%	16 766	36.6%	21 173	46.3%	11 002	28.0%	52.4%
Borrowing	77 630	11 359	14.6%	17 705	22.8%	29 064	37.4%	18 059	38.3%	(2.0%)
Internally generated funds	64 499	4 366	6.8%	19 169	29.7%	23 535	36.5%	21 457	17.6%	(10.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	187 899	20 132	10.7%	53 640	28.5%	73 772	39.3%	50 517	24.7%	6.2%
Governance and Administration	13 753	639	4.6%	2 656	19.3%	3 294	24.0%	5 279	40.2%	(49.7%)
Executive & Council	1 127	20	1.8%	(2)	(.2%)	17	1.5%	112	59.4%	(102.1%)
Budget & Treasury Office	1 394	-	-	4	.3%	4	.3%	-	-	(100.0%)
Corporate Services	11 232	619	5.5%	2 654	23.6%	3 273	29.1%	5 166	40.5%	(48.6%)
Community and Public Safety	25 891	1 571	6.1%	5 697	22.0%	7 268	28.1%	7 992	32.0%	(28.7%)
Community & Social Services	7 670	0	-	3 754	48.9%	3 754	48.9%	2 044	22.0%	83.6%
Sport And Recreation	10 832	769	7.1%	1 340	12.4%	2 109	19.5%	4 672	41.7%	(71.3%)
Public Safety	7 246	801	11.1%	604	8.3%	1 405	19.4%	1 275	32.3%	(52.7%)
Housing	143	-	-	0	-	0	-	0	-	(66.7%)
Health	-	-	-	-	-	-	-	-	9.8%	-
Economic and Environmental Services	71 463	10 195	14.3%	33 209	46.5%	43 404	60.7%	17 248	15.2%	92.5%
Planning and Development	509	43	8.4%	42	8.3%	85	16.7%	880	1.2%	(95.2%)
Road Transport	70 954	10 152	14.3%	33 167	46.7%	43 319	61.1%	16 368	28.9%	102.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	76 793	7 728	10.1%	12 077	15.7%	19 805	25.8%	19 999	36.2%	(39.6%)
Electricity	41 490	3 659	8.8%	3 523	8.5%	7 181	17.3%	7 348	20.8%	(52.1%)
Water	15 980	1 503	9.4%	3 368	21.1%	4 871	30.5%	5 240	37.8%	(35.7%)
Waste Water Management	14 398	2 065	14.3%	3 047	21.2%	5 111	35.5%	5 836	79.5%	(47.8%)
Waste Management	4 925	502	10.2%	2 140	43.4%	2 642	53.6%	1 575	46.6%	35.8%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	1 348 974	339 984	25.2%	372 081	27.6%	712 064	52.8%	344 954	56.5%	7.9%
Ratepayers and other	1 091 392	285 860	26.2%	310 394	28.4%	596 254	54.6%	271 381	54.1%	14.4%
Government - operating	189 620	45 474	24.0%	35 655	18.8%	81 129	42.8%	41 724	82.0%	(14.5%)
Government - capital	45 771	3 688	8.1%	18 775	41.0%	22 464	49.1%	24 291	61.3%	(22.7%)
Interest	22 191	4 961	22.4%	7 256	32.7%	12 218	55.1%	7 559	40.1%	(4.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 031 355)	(331 931)	32.2%	(258 444)	25.1%	(590 375)	57.2%	(240 063)	57.3%	7.7%
Suppliers and employees	(940 771)	(316 612)	33.7%	(237 285)	25.2%	(553 898)	58.9%	(226 167)	59.4%	4.9%
Finance charges	(28 081)	-	-	(5 036)	17.9%	(5 036)	17.9%	-	2.0%	(100.0%)
Transfers and grants	(62 503)	(15 318)	24.5%	(16 122)	25.8%	(31 440)	50.3%	(13 896)	49.5%	16.0%
Net Cash from/(used) Operating Activities	317 619	8 053	2.5%	113 637	35.8%	121 690	38.3%	104 891	52.9%	8.3%
Cash Flow from Investing Activities										
Receipts	(204 850)	126 000	(61.5%)	(39 419)	19.2%	86 581	(42.3%)	(5 969)	68 020.9%	560.4%
Proceeds on disposal of PPE	150	-	-	2 581	1 720.4%	2 581	1 720.4%	31	20.9%	8 115.7%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(205 000)	126 000	(61.5%)	(42 000)	20.5%	84 000	(41.0%)	(6 000)	-	600.0%
Payments	(186 399)	(20 132)	10.8%	(53 640)	28.8%	(73 772)	39.6%	(50 517)	24.7%	6.2%
Capital assets	(186 399)	(20 132)	10.8%	(53 640)	28.8%	(73 772)	39.6%	(50 517)	24.7%	6.2%
Net Cash from/(used) Investing Activities	(391 249)	105 868	(27.1%)	(93 059)	23.8%	12 809	(3.3%)	(56 486)	(13.1%)	64.7%
Cash Flow from Financing Activities										
Receipts	85 242	349	.4%	3 430	4.0%	3 779	4.4%	1 814	4.4%	89.1%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	80 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 242	349	6.7%	3 430	65.4%	3 779	72.1%	1 814	31.6%	89.1%
Payments	(16 709)	(2 196)	13.1%	(4 087)	24.5%	(6 282)	37.6%	(3 651)	33.8%	11.9%
Repayment of borrowing	(16 709)	(2 196)	13.1%	(4 087)	24.5%	(6 282)	37.6%	(3 651)	33.8%	11.9%
Net Cash from/(used) Financing Activities	68 532	(1 847)	(2.7%)	(657)	(1.0%)	(2 503)	(3.7%)	(1 837)	(2.1%)	(64.3%)
Net Increase/(Decrease) in cash held	(5 098)	112 074	(2 198.5%)	19 921	(390.8%)	131 995	(2 589.3%)	46 569	751.1%	(57.2%)
Cash/cash equivalents at the year begin:	47 859	68 326	142.8%	180 400	376.9%	68 326	142.8%	149 441	100.0%	20.7%
Cash/cash equivalents at the year end:	42 762	180 400	421.9%	200 322	468.5%	200 322	468.5%	196 010	283.5%	2.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 455	55.8%	648	10.5%	286	4.6%	1 800	29.1%	6 190	8.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 413	88.5%	757	4.1%	275	1.5%	1 108	6.0%	18 552	24.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 244	56.6%	1 815	7.8%	1 061	4.5%	7 300	31.2%	23 420	30.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 672	63.0%	382	9.0%	184	4.4%	1 001	23.6%	4 240	5.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 656	62.6%	348	8.2%	171	4.0%	1 071	25.2%	4 246	5.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	270	12.1%	155	7.0%	145	6.5%	1 654	74.4%	2 223	2.9%	-	-	-	-
Interest on Arrear Debtor Accounts	(2)	(.1%)	143	8.2%	120	6.9%	1 476	85.0%	1 737	2.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 176)	(20.9%)	948	6.2%	790	5.2%	16 620	109.5%	15 183	20.0%	-	-	-	-
Total By Income Source	35 533	46.9%	5 195	6.9%	3 032	4.0%	32 030	42.3%	75 790	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(4 755)	192.1%	777	(31.4%)	349	(14.1%)	1 155	(46.6%)	(2 475)	(3.3%)	-	-	-	-
Commercial	17 156	60.4%	1 356	4.8%	803	2.8%	9 076	32.0%	28 391	37.5%	-	-	-	-
Households	22 599	57.6%	2 805	7.1%	1 585	4.0%	12 278	31.3%	39 267	51.8%	-	-	-	-
Other	533	5.0%	257	2.4%	296	2.8%	9 522	89.8%	10 607	14.0%	-	-	-	-
Total By Customer Group	35 533	46.9%	5 195	6.9%	3 032	4.0%	32 030	42.3%	75 790	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	26 045	100.0%	-	-	-	-	-	-	26 045	31.0%
Bulk Water	308	100.0%	-	-	-	-	-	-	308	.4%
PAYE deductions	5 005	100.0%	-	-	-	-	-	-	5 005	6.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4 541	100.0%	-	-	-	-	-	-	4 541	5.4%
Loan repayments	8 792	100.0%	-	-	-	-	-	-	8 792	10.5%
Trade Creditors	39 043	100.0%	-	-	-	-	-	-	39 043	46.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	173	100.0%	-	-	-	-	-	-	173	.2%
Total	83 906	100.0%	-	-	-	-	-	-	83 906	100.0%

Contact Details

Municipal Manager	Mr W D Fouche	013 249 7264
Financial Manager	Ms Elmari Wassermann	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	191 766	61 610	32.1%	45 995	24.0%	107 605	56.1%	27 317	65.5%	68.4%
Property rates	62 157	23 948	38.5%	13 509	21.7%	37 457	60.3%	5 310	88.6%	154.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	44 342	8 581	19.4%	9 110	20.5%	17 692	39.9%	8 278	48.7%	10.1%
Service charges - water revenue	12 352	2 387	19.3%	2 883	23.3%	5 270	42.7%	2 530	40.8%	14.0%
Service charges - sanitation revenue	8 273	2 066	25.0%	2 030	24.5%	4 096	49.5%	1 943	50.7%	4.5%
Service charges - refuse revenue	8 487	2 242	26.4%	2 146	25.3%	4 387	51.7%	1 952	50.2%	9.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	444	95	21.3%	170	38.2%	265	59.6%	109	34.5%	55.2%
Interest earned - external investments	216	103	47.6%	132	61.2%	235	108.8%	67	32.6%	97.0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	5 401	37	.7%	1 131	20.9%	1 168	21.6%	53	1.9%	2 039.8%
Licences and permits	33	75	230.8%	2	5.9%	77	236.7%	195	675.3%	(99.0%)
Agency services	2 384	123	5.2%	-	-	123	5.2%	310	13.9%	(100.0%)
Transfers recognised - operational	46 402	19 964	43.0%	14 463	31.2%	34 427	74.2%	3 693	75.9%	291.7%
Other own revenue	1 070	1 971	184.2%	220	20.5%	2 191	204.7%	2 877	489.6%	(92.4%)
Gains on disposal of PPE	204	18	8.8%	200	98.0%	218	106.9%	-	-	(100.0%)
Operating Expenditure	233 323	33 912	14.5%	31 022	13.3%	64 934	27.8%	32 505	29.4%	(4.6%)
Employee related costs	78 916	15 075	19.1%	14 419	18.3%	29 494	37.4%	14 942	42.8%	(3.5%)
Remuneration of councillors	5 109	1 139	22.3%	1 197	23.4%	2 336	45.7%	1 120	46.8%	6.8%
Debt impairment	9 190	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	50 980	-	-	-	-	-	-	-	-	-
Finance charges	1 537	533	34.7%	824	53.6%	1 356	88.2%	-	-	(100.0%)
Bulk purchases	40 770	11 022	27.0%	8 329	20.4%	19 350	47.5%	4 433	29.9%	87.9%
Other Materials	-	73	-	886	-	959	-	437	6.5%	103.0%
Contracted services	3 474	777	22.4%	518	14.9%	1 294	37.3%	267	11.9%	93.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	43 349	5 294	12.2%	4 850	11.2%	10 144	23.4%	11 305	56.7%	(57.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(41 557)	27 698		14 973		42 671		(5 188)		
Transfers recognised - capital	17 232	7 139	41.4%	-	-	7 139	41.4%	-	43.7%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(24 325)	34 837		14 973		49 810		(5 188)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(24 325)	34 837		14 973		49 810		(5 188)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(24 325)	34 837		14 973		49 810		(5 188)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(24 325)	34 837		14 973		49 810		(5 188)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	17 267	302	1.7%	4 160	24.1%	4 461	25.8%	1 257	9.1%	231.0%
National Government	16 370	277	1.7%	4 155	25.4%	4 432	27.1%	854	6.7%	386.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 370	277	1.7%	4 155	25.4%	4 432	27.1%	854	6.7%	386.5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	897	24	2.7%	5	.6%	30	3.3%	403	49.2%	(98.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	17 267	302	1.7%	4 160	24.1%	4 461	25.8%	1 257	9.1%	231.0%
Governance and Administration	16 637	292	1.8%	4 160	25.0%	4 451	26.8%	882	6.9%	371.7%
Executive & Council	16 386	279	1.7%	4 155	25.4%	4 434	27.1%	864	6.8%	380.8%
Budget & Treasury Office	30	6	20.1%	5	16.9%	11	37.0%	8	32.2%	(35.0%)
Corporate Services	221	6	2.8%	0	.1%	6	2.9%	10	50.0%	(98.2%)
Community and Public Safety	97	-	-	-	-	-	-	-	-	-
Community & Social Services	10	-	-	-	-	-	-	-	-	-
Sport And Recreation	20	-	-	-	-	-	-	-	-	-
Public Safety	42	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	25	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33	10	30.4%	-	-	10	30.4%	-	111.2%	-
Planning and Development	23	-	-	-	-	-	-	-	-	-
Road Transport	10	10	100.2%	-	-	10	100.2%	-	111.2%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	500	-	-	-	-	-	-	375	75.6%	(100.0%)
Electricity	400	-	-	-	-	-	-	211	79.5%	(100.0%)
Water	100	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	164	1 424.5%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	208 794	68 731	32.9%	45 795	21.9%	114 526	54.9%	27 424	63.5%	67.0%
Ratepayers and other	144 944	40 667	28.1%	31 200	21.5%	71 866	49.6%	23 664	61.9%	31.8%
Government - operating	46 402	20 822	44.9%	14 463	31.2%	35 285	76.0%	3 693	75.9%	291.7%
Government - capital	17 232	7 139	41.4%	-	-	7 139	41.4%	-	43.7%	-
Interest	216	103	47.6%	132	61.2%	235	108.8%	67	32.6%	97.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(173 154)	(33 912)	19.6%	(31 022)	17.9%	(64 934)	37.5%	(32 505)	29.5%	(4.6%)
Suppliers and employees	(171 617)	(33 379)	19.4%	(30 199)	17.6%	(63 578)	37.0%	(32 505)	29.0%	(7.1%)
Finance charges	(1 537)	(533)	34.7%	(824)	53.6%	(1 356)	88.2%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	35 641	34 819	97.7%	14 773	41.4%	49 592	139.1%	(5 081)	(112.3%)	(390.8%)
Cash Flow from Investing Activities										
Receipts	204	18	8.8%	200	98.0%	218	106.9%	-	-	(100.0%)
Proceeds on disposal of PPE	204	18	8.8%	200	98.0%	218	106.9%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(17 267)	(302)	1.7%	(4 160)	24.1%	(4 461)	25.8%	-	.2%	(100.0%)
Capital assets	(17 267)	(302)	1.7%	(4 160)	24.1%	(4 461)	25.8%	-	.2%	(100.0%)
Net Cash from/(used) Investing Activities	(17 063)	(284)	1.7%	(3 960)	23.2%	(4 243)	24.9%	-	.3%	(100.0%)
Cash Flow from Financing Activities										
Receipts	(62)	(1)	1.8%	4	(6.0%)	3	(4.2%)	(36)	1 424.7%	(110.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(62)	(1)	1.8%	4	(6.0%)	3	(4.2%)	(36)	1 424.7%	(110.4%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(62)	(1)	1.8%	4	(6.0%)	3	(4.2%)	(36)	1 424.7%	(110.4%)
Net Increase/(Decrease) in cash held	18 515	34 534	186.5%	10 817	58.4%	45 351	244.9%	(5 117)	(91.2%)	(311.4%)
Cash/cash equivalents at the year begin:	(23 525)	4 290	(18.2%)	38 824	(165.0%)	4 290	(18.2%)	57 640	156.0%	(32.6%)
Cash/cash equivalents at the year end:	(5 010)	38 824	(774.9%)	49 641	(990.8%)	49 641	(990.8%)	52 523	(104.8%)	(5.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 117	5.4%	1 013	4.9%	425	2.1%	18 089	87.6%	20 644	12.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 371	16.0%	757	5.1%	212	1.4%	11 522	77.5%	14 862	8.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 478	9.1%	3 824	4.1%	3 587	3.9%	77 146	82.9%	93 035	54.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 119	8.2%	400	2.9%	347	2.5%	11 761	86.3%	13 627	8.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 208	7.8%	475	3.1%	442	2.9%	13 357	86.3%	15 482	9.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	626	4.7%	441	3.3%	218	1.6%	12 017	90.3%	13 302	7.8%	-	-	-	-
Total By Income Source	14 919	8.7%	6 911	4.0%	5 230	3.1%	143 892	84.2%	170 952	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	255	5.2%	57	1.2%	19	.4%	4 550	93.2%	4 881	2.9%	-	-	-	-
Commercial	2 852	13.7%	1 052	5.0%	685	3.3%	16 272	78.0%	20 861	12.2%	-	-	-	-
Households	6 032	8.2%	2 506	3.4%	1 776	2.4%	63 430	86.0%	73 745	43.1%	-	-	-	-
Other	5 780	8.1%	3 296	4.6%	2 749	3.8%	59 639	83.5%	71 465	41.8%	-	-	-	-
Total By Customer Group	14 919	8.7%	6 911	4.0%	5 230	3.1%	143 892	84.2%	170 952	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	5 448	23.6%	-	-	-	-	17 607	76.4%	23 055	57.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	519	26.0%	-	-	-	-	1 481	74.0%	2 000	5.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	969	100.0%	-	-	-	-	-	-	969	2.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	337	2.6%	1 813	13.7%	56	.4%	11 022	83.3%	13 228	33.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	692	100.0%	-	-	-	-	-	-	692	1.7%
Total	7 967	19.9%	1 813	4.5%	56	.1%	30 109	75.4%	39 945	100.0%

Contact Details

Municipal Manager	Mrs Thandi Shoba	013 253 7628
Financial Manager	Mrs Winny Ngwenya	013 253 7625

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	362 940	137 158	37.8%	121 780	33.6%	258 937	71.3%	114 512	71.2%	6.3%
Property rates	6 657	3 378	50.7%	2 286	34.3%	5 664	85.1%	1 260	52.2%	81.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	39 931	11 761	29.5%	9 414	23.6%	21 176	53.0%	8 887	55.1%	5.9%
Service charges - sanitation revenue	1 533	374	24.4%	1 278	83.4%	1 652	107.7%	296	44.2%	331.5%
Service charges - refuse revenue	3 186	3 073	96.5%	2 177	68.3%	5 250	164.8%	586	-	271.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	135	160	118.0%	144	106.6%	304	224.6%	17	-	731.1%
Interest earned - external investments	500	253	50.6%	1 165	232.9%	1 418	283.5%	2 059	67.5%	(43.4%)
Interest earned - outstanding debtors	21 240	5 718	26.9%	5 966	28.1%	11 684	55.0%	7 858	-	(24.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	477	33	6.9%	24	5.1%	57	12.0%	82	-	(70.4%)
Licences and permits	203	114	56.4%	33	16.3%	148	72.8%	45	-	(25.6%)
Agency services	5 800	1 225	21.1%	1 937	33.4%	3 162	54.5%	-	-	(100.0%)
Transfers recognised - operational	280 980	109 423	38.9%	85 881	30.6%	195 304	69.5%	82 356	74.2%	4.3%
Other own revenue	2 298	1 646	71.6%	11 474	499.3%	13 120	570.9%	11 066	42.5%	3.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	542 204	64 569	11.9%	87 742	16.2%	152 311	28.1%	169 173	66.6%	(48.1%)
Employee related costs	101 036	24 359	24.1%	24 022	23.8%	48 381	47.9%	24 727	55.9%	(2.9%)
Remuneration of councillors	19 092	4 365	22.9%	4 498	23.6%	8 863	46.4%	4 080	50.6%	10.3%
Debt impairment	55 997	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	174 084	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	100 000	16 587	16.6%	24 172	24.2%	40 758	40.8%	36 456	56.5%	(33.7%)
Other Materials	2 550	31	1.2%	300	11.8%	331	13.0%	-	-	(100.0%)
Contracted services	6 300	1 736	27.6%	3 452	54.8%	5 188	82.3%	1 782	-	93.7%
Transfers and grants	20 101	3 152	15.7%	4 886	24.3%	8 037	40.0%	-	-	(100.0%)
Other expenditure	63 044	14 340	22.7%	26 413	41.9%	40 752	64.6%	102 129	84.9%	(74.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(179 264)	72 588		34 038		106 626		(54 662)		
Transfers recognised - capital	110 820	-	-	-	-	-	-	83 799	76.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(68 444)	72 588		34 038		106 626		29 137		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(68 444)	72 588		34 038		106 626		29 137		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(68 444)	72 588		34 038		106 626		29 137		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(68 444)	72 588		34 038		106 626		29 137		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	110 820	950	.9%	8 468	7.6%	9 418	8.5%	11 584	32.5%	(26.9%)
National Government	110 820	950	.9%	8 468	7.6%	9 418	8.5%	11 584	32.5%	(26.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	110 820	950	.9%	8 468	7.6%	9 418	8.5%	11 584	32.5%	(26.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	110 820	950	.9%	8 468	7.6%	9 418	8.5%	11 584	32.5%	(26.9%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	110 820	950	.9%	8 468	7.6%	9 418	8.5%	11 584	32.4%	(26.9%)
Planning and Development	110 820	950	.9%	8 468	7.6%	9 418	8.5%	11 584	32.4%	(26.9%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	407 189	119 929	29.5%	121 345	29.8%	241 274	59.3%	177 602	66.1%	(31.7%)
Ratepayers and other	11 203	10 174	90.8%	34 207	305.3%	44 382	396.1%	11 839	28.9%	188.9%
Government - operating	280 980	109 423	38.9%	85 881	30.6%	195 304	69.5%	79 856	73.2%	7.5%
Government - capital	110 820	-	-	-	-	-	-	83 799	76.7%	(100.0%)
Interest	4 185	332	7.9%	1 257	30.0%	1 588	38.0%	2 108	73.1%	(40.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(289 816)	(90 302)	31.2%	(87 889)	30.3%	(178 191)	61.5%	(179 484)	65.0%	(51.0%)
Suppliers and employees	(289 816)	(90 302)	31.2%	(87 889)	30.3%	(178 191)	61.5%	(179 484)	65.0%	(51.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	117 372	29 627	25.2%	33 456	28.5%	63 083	53.7%	(1 882)	70.7%	(1 877.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(110 820)	(1 904)	1.7%	(9 461)	8.5%	(11 364)	10.3%	-	-	(100.0%)
Capital assets	(110 820)	(1 904)	1.7%	(9 461)	8.5%	(11 364)	10.3%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(110 820)	(1 904)	1.7%	(9 461)	8.5%	(11 364)	10.3%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	6 553	27 724	423.1%	23 995	366.2%	51 719	789.3%	(1 882)	70.7%	(1 374.9%)
Cash/cash equivalents at the year begin:	24 000	41 211	171.7%	68 935	287.2%	41 211	171.7%	63 393	-	8.7%
Cash/cash equivalents at the year end:	30 553	68 935	225.6%	92 930	304.2%	92 930	304.2%	61 511	70.7%	51.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 169	1.6%	2 079	1.6%	2 112	1.6%	126 443	95.2%	132 803	39.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	218	100.0%	218	.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 126	2.3%	1 112	2.3%	1 436	2.9%	45 360	92.5%	49 034	14.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	125	2.4%	122	2.3%	121	2.3%	4 909	93.0%	5 277	1.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 025	2.5%	1 020	2.4%	1 021	2.4%	38 652	92.6%	41 719	12.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 045	2.5%	2 010	2.5%	1 977	2.4%	75 101	92.6%	81 133	24.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	406	1.5%	435	1.6%	450	1.7%	25 644	95.2%	26 934	8.0%	-	-	-	-
Total By Income Source	6 896	2.0%	6 778	2.0%	7 117	2.1%	316 328	93.8%	337 119	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	63	3.2%	58	3.0%	73	3.7%	1 776	90.2%	1 970	.6%	-	-	-	-
Commercial	355	2.5%	355	2.5%	410	2.9%	12 848	92.0%	13 968	4.1%	-	-	-	-
Households	2 963	2.1%	2 908	2.1%	2 928	2.1%	131 289	93.7%	140 088	41.6%	-	-	-	-
Other	3 515	1.9%	3 457	1.9%	3 706	2.0%	170 414	94.1%	181 093	53.7%	-	-	-	-
Total By Customer Group	6 896	2.0%	6 778	2.0%	7 117	2.1%	316 328	93.8%	337 119	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	3 395	31.2%	7 410	68.0%	85	.8%	-	-	10 891	76.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 408	42.0%	871	26.0%	1 071	32.0%	-	-	3 349	23.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 804	33.7%	8 281	58.1%	1 156	8.1%	-	-	14 240	100.0%

Contact Details

Municipal Manager	Mr J I Sindane	013 986 9115
Financial Manager	Ms MS Makgaba	013 986 9103

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	367 798	143 131	38.9%	102 780	27.9%	245 911	66.9%	79 639	49.6%	29.1%
Property rates	6 862	3 908	57.0%	3 840	56.0%	7 749	112.9%	1 812	39.6%	111.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	28 657	13 312	46.5%	12 706	44.3%	26 018	90.8%	6 570	18.3%	93.4%
Service charges - sanitation revenue	2 547	1 617	63.5%	905	35.5%	2 522	99.0%	548	40.3%	65.1%
Service charges - refuse revenue	2 700	1 344	49.8%	1 017	37.7%	2 361	87.5%	865	45.2%	17.6%
Service charges - other	187	73	38.8%	72	38.5%	145	77.4%	37	37.2%	97.2%
Rental of facilities and equipment	172	20	11.3%	21	12.2%	41	23.5%	206	116.6%	(89.8%)
Interest earned - external investments	14 161	1 451	10.2%	1 612	11.4%	3 063	21.6%	2 077	38.5%	(22.4%)
Interest earned - outstanding debtors	9 450	4 077	43.1%	2 853	30.2%	6 930	73.3%	3 611	53.4%	(21.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	196	35	17.8%	44	22.3%	79	40.1%	56	43.5%	(21.6%)
Licences and permits	2 652	1 101	41.5%	1 676	63.2%	2 777	104.7%	680	126.3%	146.4%
Agency services	982	-	-	-	-	-	-	367	107.4%	(100.0%)
Transfers recognised - operational	296 776	113 822	38.4%	77 262	26.0%	191 084	64.4%	59 829	56.6%	29.1%
Other own revenue	2 456	2 372	96.6%	771	31.4%	3 143	128.0%	2 980	31.0%	(74.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	522 543	66 380	12.7%	91 945	17.6%	158 325	30.3%	76 837	43.8%	19.7%
Employee related costs	138 682	31 658	22.8%	35 112	25.3%	66 770	48.1%	30 158	55.3%	16.4%
Remuneration of councillors	18 583	3 878	20.9%	3 901	21.0%	7 778	41.9%	3 645	46.4%	7.0%
Debt impairment	35 700	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	140 000	-	-	-	-	-	-	-	-	-
Finance charges	350	21	6.0%	32	9.2%	53	15.1%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	36 276	3 888	10.7%	13 943	38.4%	17 831	49.2%	6 076	57.7%	129.5%
Contracted services	24 220	3 775	15.6%	9 026	37.3%	12 802	52.9%	9 294	77.7%	(2.9%)
Transfers and grants	5 465	186	3.4%	82	1.5%	267	4.9%	2 450	7.3%	(96.7%)
Other expenditure	123 267	22 975	18.6%	29 849	24.2%	52 824	42.9%	25 213	55.6%	18.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(154 745)	76 751		10 835		87 585		2 802		
Transfers recognised - capital	111 849	90 437	80.9%	22 024	19.7%	112 461	100.5%	200	.6%	10 912.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(42 895)	167 188		32 859		200 046		3 002		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(42 895)	167 188		32 859		200 046		3 002		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(42 895)	167 188		32 859		200 046		3 002		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(42 895)	167 188		32 859		200 046		3 002		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	124 605	59 375	47.7%	26 731	21.5%	86 105	69.1%	40 689	32.7%	(34.3%)
National Government	112 405	59 375	52.8%	24 303	21.6%	83 678	74.4%	37 673	52.5%	(35.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	112 405	59 375	52.8%	24 303	21.6%	83 678	74.4%	37 673	52.5%	(35.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 200	-	-	2 428	19.9%	2 428	19.9%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	3 016	-	(100.0%)
Capital Expenditure Standard Classification	124 605	59 375	47.7%	26 731	21.5%	86 105	69.1%	40 689	32.7%	(34.3%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 000	-	-	246	24.6%	246	24.6%	1 480	11.5%	(83.4%)
Community & Social Services	1 000	-	-	246	24.6%	246	24.6%	1 287	13.0%	(80.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	193	4.9%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	246	-	246	-	3 079	307.9%	(92.0%)
Planning and Development	-	-	-	246	-	246	-	3 079	307.9%	(92.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	123 605	59 375	48.0%	26 238	21.2%	85 613	69.3%	36 131	34.0%	(27.4%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	112 484	52 741	46.9%	24 057	21.4%	76 797	68.3%	29 643	48.8%	(18.8%)
Waste Water Management	11 121	6 634	59.7%	2 182	19.6%	8 816	79.3%	6 389	16.6%	(65.9%)
Waste Management	-	-	-	-	-	-	-	99	2.5%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	479 948	227 973	47.5%	275 807	57.5%	503 779	105.0%	188 227	71.0%	46.5%
Ratepayers and other	47 413	22 213	46.9%	174 783	368.6%	196 996	415.5%	75 671	155.3%	131.0%
Government - operating	297 076	111 092	37.4%	77 262	26.0%	188 354	63.4%	65 292	58.6%	18.3%
Government - capital	111 849	93 167	83.3%	22 024	19.7%	115 191	103.0%	45 187	53.1%	(51.3%)
Interest	23 611	1 500	6.4%	1 738	7.4%	3 239	13.7%	2 077	22.3%	(16.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(355 343)	(168 560)	47.4%	(153 857)	43.3%	(322 417)	90.7%	(141 037)	65.8%	9.1%
Suppliers and employees	(349 528)	(168 341)	48.2%	(153 737)	44.0%	(322 078)	92.1%	(139 846)	75.5%	9.9%
Finance charges	(350)	(33)	9.6%	(38)	11.0%	(72)	20.5%	-	-	(100.0%)
Transfers and grants	(5 465)	(186)	3.4%	(82)	1.5%	(267)	4.9%	(1 190)	4.6%	(93.1%)
Net Cash from/(used) Operating Activities	124 605	59 412	47.7%	121 950	97.9%	181 362	145.5%	47 190	82.8%	158.4%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(124 605)	(59 672)	47.9%	(26 731)	21.5%	(86 402)	69.3%	(52 618)	41.9%	(49.2%)
Capital assets	(124 605)	(59 672)	47.9%	(26 731)	21.5%	(86 402)	69.3%	(52 618)	41.9%	(49.2%)
Net Cash from/(used) Investing Activities	(124 605)	(59 672)	47.9%	(26 731)	21.5%	(86 402)	69.3%	(52 618)	41.9%	(49.2%)
Cash Flow from Financing Activities										
Receipts	50	3	5.7%	6	12.9%	9	18.6%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	50	3	5.7%	6	12.9%	9	18.6%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	50	3	5.7%	6	12.9%	9	18.6%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	50	(257)	(513.0%)	95 226	190 435.9%	94 969	189 922.9%	(5 428)	367.0%	(1 854.3%)
Cash/cash equivalents at the year begin:	87 930	697	.8%	441	.5%	697	.8%	74 092	-	(99.4%)
Cash/cash equivalents at the year end:	87 980	441	.5%	95 666	108.7%	95 666	108.7%	68 664	40.8%	39.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 930	9.3%	3 077	4.8%	2 478	3.9%	52 072	81.9%	63 558	32.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 375	6.7%	1 160	3.3%	1 150	3.2%	30 715	86.8%	35 399	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	536	3.5%	257	1.7%	250	1.6%	14 431	93.3%	15 474	7.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	587	3.7%	281	1.8%	275	1.7%	14 822	92.8%	15 965	8.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 756	5.5%	1 310	2.6%	1 268	2.5%	44 997	89.4%	50 332	25.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	983	6.5%	488	3.2%	418	2.8%	13 264	87.5%	15 153	7.7%	-	-	-	-
Total By Income Source	13 168	6.7%	6 573	3.4%	5 839	3.0%	170 301	86.9%	195 881	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 999	23.8%	2 790	11.1%	2 530	10.0%	13 884	55.1%	25 203	12.9%	-	-	-	-
Commercial	564	5.4%	256	2.4%	256	2.4%	9 410	89.7%	10 486	5.4%	-	-	-	-
Households	6 584	4.1%	3 552	2.2%	3 042	1.9%	146 584	91.8%	159 762	81.6%	-	-	-	-
Other	20	4.7%	(25)	(5.7%)	11	2.5%	423	98.5%	430	.2%	-	-	-	-
Total By Customer Group	13 168	6.7%	6 573	3.4%	5 839	3.0%	170 301	86.9%	195 881	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	66	100.0%	-	-	-	-	-	-	66	100.0%
Total	66	100.0%	-	-	-	-	-	-	66	100.0%

Contact Details

Municipal Manager	S.B Mahlangu	013 973 1101
Financial Manager	Skhosana Z.G	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	343 707	136 616	39.7%	111 495	32.4%	248 110	72.2%	110 013	73.0%	1.3%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	110	20	18.6%	21	18.9%	41	37.5%	21	40.6%	1.0%
Interest earned - external investments	17 435	3 324	19.1%	4 006	23.0%	7 330	42.0%	4 612	49.7%	(13.1%)
Interest earned - outstanding debtors	5	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	5 563	-	-	-	5 563	-	-	-	-
Transfers recognised - operational	324 272	127 468	39.3%	107 341	33.1%	234 809	72.4%	104 959	74.6%	2.3%
Other own revenue	1 885	240	12.7%	126	6.7%	366	19.4%	422	21.9%	(70.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	488 390	53 195	10.9%	67 426	13.8%	120 621	24.7%	105 878	25.4%	(36.3%)
Employee related costs	117 699	16 878	14.3%	17 378	14.8%	34 256	29.1%	15 792	25.6%	10.0%
Remuneration of councillors	16 826	2 961	17.6%	2 954	17.6%	5 915	35.2%	2 764	37.7%	6.9%
Debt impairment	15	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 572	1 929	20.2%	1 917	20.0%	3 846	40.2%	2 099	60.2%	(8.7%)
Finance charges	4 400	505	11.5%	1 056	24.0%	1 562	35.5%	1 224	44.1%	(13.7%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	804	16	2.0%	15	1.8%	31	3.9%	114	24.5%	(87.1%)
Contracted services	15 015	1 160	7.7%	1 777	11.8%	2 936	19.6%	2 051	23.9%	(13.4%)
Transfers and grants	245 809	17 988	7.3%	25 848	10.5%	43 837	17.8%	53 776	20.3%	(51.9%)
Other expenditure	78 250	11 757	15.0%	16 481	21.1%	28 238	36.1%	28 058	37.9%	(41.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(144 683)	83 420		44 069		127 489		4 135		
Transfers recognised - capital	-	-	-	-	-	-	-	95	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(144 683)	83 420		44 069		127 489		4 230		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(144 683)	83 420		44 069		127 489		4 230		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(144 683)	83 420		44 069		127 489		4 230		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(144 683)	83 420		44 069		127 489		4 230		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	33 853	2 873	8.5%	7 681	22.7%	10 554	31.2%	2 405	4.4%	219.4%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 853	2 873	8.5%	7 681	22.7%	10 554	31.2%	2 405	4.4%	219.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33 853	2 873	8.5%	7 681	22.7%	10 554	31.2%	2 405	4.4%	219.4%
Governance and Administration	6 042	317	5.2%	2 887	47.8%	3 204	53.0%	104	.4%	2 689.3%
Executive & Council	1 540	212	13.8%	2 045	132.8%	2 257	146.6%	3	-	77 655.6%
Budget & Treasury Office	313	48	15.4%	-	-	48	15.4%	16	-	(100.0%)
Corporate Services	4 190	57	1.4%	842	20.1%	899	21.5%	85	-	895.6%
Community and Public Safety	27 790	2 536	9.1%	4 794	17.3%	7 330	26.4%	2 302	-	108.3%
Community & Social Services	78	-	-	-	-	-	-	15	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	26 912	2 536	9.4%	4 794	17.8%	7 330	27.2%	2 287	-	109.7%
Housing	-	-	-	-	-	-	-	-	-	-
Health	800	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21	21	99.5%	-	-	21	99.5%	-	-	-
Planning and Development	21	21	99.5%	-	-	21	99.5%	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	343 702	136 616	39.7%	111 495	32.4%	248 110	72.2%	111 809	73.1%	(.3%)
Ratepayers and other	1 995	841	42.2%	147	7.4%	989	49.6%	603	47.8%	(75.6%)
Government - operating	324 272	132 450	40.8%	107 341	33.1%	239 792	73.9%	104 899	74.6%	2.3%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	17 435	3 324	19.1%	4 006	23.0%	7 330	42.0%	6 307	49.7%	(36.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(478 803)	(82 392)	17.2%	(70 734)	14.8%	(153 126)	32.0%	(109 760)	26.5%	(35.6%)
Suppliers and employees	(228 594)	(68 946)	30.2%	(42 337)	18.5%	(111 283)	48.7%	(49 471)	36.0%	(14.4%)
Finance charges	(4 400)	(505)	11.5%	(2 141)	48.7%	(2 646)	60.1%	(1 224)	41.8%	75.0%
Transfers and grants	(245 809)	(12 940)	5.3%	(26 256)	10.7%	(39 196)	15.9%	(59 065)	20.3%	(55.5%)
Net Cash from/(used) Operating Activities	(135 101)	54 224	(40.1%)	40 761	(30.2%)	94 985	(70.3%)	2 049	(13.0%)	1 889.3%
Cash Flow from Investing Activities										
Receipts	-	-	-	(2 671)	-	(2 671)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	(2 671)	-	(2 671)	-	-	-	(100.0%)
Payments	(33 853)	(2 873)	8.5%	(7 681)	22.7%	(10 554)	31.2%	(2 453)	4.4%	213.1%
Capital assets	(33 853)	(2 873)	8.5%	(7 681)	22.7%	(10 554)	31.2%	(2 453)	4.4%	213.1%
Net Cash from/(used) Investing Activities	(33 853)	(2 873)	8.5%	(10 352)	30.6%	(13 225)	39.1%	(2 453)	5.0%	322.0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(6 130)	(1 543)	25.2%	-	-	(1 543)	25.2%	(1 302)	58.4%	(100.0%)
Repayment of borrowing	(6 130)	(1 543)	25.2%	-	-	(1 543)	25.2%	(1 302)	58.4%	(100.0%)
Net Cash from/(used) Financing Activities	(6 130)	(1 543)	25.2%	-	-	(1 543)	25.2%	(1 302)	58.4%	(100.0%)
Net Increase/(Decrease) in cash held	(175 084)	49 808	(28.4%)	30 409	(17.4%)	80 217	(45.8%)	(1 706)	(10.2%)	(1 882.8%)
Cash/cash equivalents at the year begin:	206 365	401 782	194.7%	451 590	218.8%	401 782	194.7%	513 482	90.4%	(12.1%)
Cash/cash equivalents at the year end:	31 282	451 590	1 443.6%	481 999	1 540.8%	481 999	1 540.8%	511 776	759.0%	(5.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	25.0%	7	25.0%	7	25.0%	7	25.0%	30	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	34 698	100.0%	-	-	-	-	-	-	34 698	99.9%	-	-	-	-
Total By Income Source	34 705	99.9%	7	-	7	-	7	-	34 728	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	34 696	99.9%	7	-	7	-	7	-	34 718	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9	100.0%	-	-	-	-	-	-	9	-	-	-	-	-
Total By Customer Group	34 705	99.9%	7	-	7	-	7	-	34 728	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 692	100.0%	-	-	-	-	-	-	4 692	46.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 385	100.0%	-	-	-	-	-	-	5 385	53.4%
Total	10 077	100.0%	-	-	-	-	-	-	10 077	100.0%

Contact Details

Municipal Manager	Ms Margaret Skosana	013 249 2003
Financial Manager	Mrs A L Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	382 358	186 691	48.8%	79 311	20.7%	266 001	69.6%	66 128	58.3%	19.9%
Property rates	60 329	96 631	160.2%	(276)	(.5%)	96 355	159.7%	(5)	76.0%	5 073.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	144 700	32 176	22.2%	28 784	19.9%	60 960	42.1%	26 708	44.0%	7.8%
Service charges - water revenue	25 709	7 613	29.6%	7 229	28.1%	14 842	57.7%	6 521	85.4%	10.9%
Service charges - sanitation revenue	10 079	2 685	26.6%	2 694	26.7%	5 379	53.4%	2 451	48.9%	9.9%
Service charges - refuse revenue	11 562	3 027	26.2%	3 025	26.2%	6 052	52.3%	2 808	53.2%	7.7%
Service charges - other	-	51	-	-	-	51	-	80	-	(100.0%)
Rental of facilities and equipment	1 806	593	32.8%	600	33.2%	1 193	66.1%	521	699.4%	15.1%
Interest earned - external investments	1 500	103	6.9%	74	4.9%	178	11.8%	28	-	167.3%
Interest earned - outstanding debtors	5 198	1 732	33.3%	2 578	49.6%	4 310	82.9%	1 447	75.7%	78.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 495	417	27.9%	427	28.6%	844	56.5%	240	44.5%	78.3%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	23 451	4 940	21.1%	3 777	16.1%	8 717	37.2%	4 491	103.4%	(15.9%)
Transfers recognised - operational	94 676	35 820	37.8%	30 162	31.9%	65 982	69.7%	20 248	61.8%	49.0%
Other own revenue	1 852	902	48.7%	237	12.8%	1 139	61.5%	591	64.0%	(59.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	427 791	92 444	21.6%	108 245	25.3%	200 689	46.9%	90 746	59.7%	19.3%
Employee related costs	101 342	27 695	27.3%	27 931	27.6%	55 626	54.9%	26 233	51.5%	6.5%
Remuneration of councillors	8 167	1 239	15.2%	1 926	23.6%	3 165	38.8%	1 836	43.9%	4.9%
Debt impairment	2 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	44 187	-	-	-	-	-	-	-	-	-
Finance charges	600	5 729	954.9%	11 050	1 841.6%	16 779	2 796.5%	5 772	416.3%	91.4%
Bulk purchases	172 896	28 716	16.6%	31 111	18.0%	59 827	34.6%	27 575	62.1%	12.8%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	47 293	10 098	21.4%	7 350	15.5%	17 448	36.9%	15 322	81.3%	(52.0%)
Transfers and grants	-	2 987	-	1 835	-	4 821	-	1 846	-	(.6%)
Other expenditure	51 307	15 979	31.1%	27 043	52.7%	43 022	83.9%	12 162	83.6%	122.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(45 432)	94 247		(28 934)		65 313		(24 618)		
Transfers recognised - capital	46 004	26	.1%	-	-	26	.1%	1 250	2.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	572	94 273		(28 934)		65 338		(23 368)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	572	94 273		(28 934)		65 338		(23 368)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	572	94 273		(28 934)		65 338		(23 368)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	572	94 273		(28 934)		65 338		(23 368)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	46 004	-	-	18 120	39.4%	18 120	39.4%	5 119	8.9%	254.0%
National Government	46 004	-	-	15 131	32.9%	15 131	32.9%	4 946	9.3%	205.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	46 004	-	-	15 131	32.9%	15 131	32.9%	4 946	9.3%	205.9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	2 989	-	2 989	-	173	4.3%	1 627.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	46 004	-	-	18 120	39.4%	18 120	39.4%	5 119	8.9%	254.0%
Governance and Administration	2 252	-	-	462	20.5%	462	20.5%	173	86.5%	167.2%
Executive & Council	2 252	-	-	182	8.1%	182	8.1%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	281	-	281	-	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	173	86.5%	(100.0%)
Community and Public Safety	-	-	-	281	-	281	-	-	-	(100.0%)
Community & Social Services	-	-	-	281	-	281	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 197	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	20 197	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	23 556	-	-	17 377	73.8%	17 377	73.8%	4 946	15.0%	251.3%
Electricity	1 000	-	-	1 123	112.3%	1 123	112.3%	-	-	(100.0%)
Water	22 556	-	-	16 254	72.1%	16 254	72.1%	4 946	19.9%	228.6%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	410 911	91 030	22.2%	94 132	22.9%	185 162	45.1%	84 783	77.3%	11.0%
Ratepayers and other	263 533	51 829	19.7%	47 390	18.0%	99 219	37.6%	52 934	65.7%	(10.5%)
Government - operating	94 676	39 013	41.2%	30 659	32.4%	69 672	73.6%	20 699	76.9%	48.1%
Government - capital	46 004	188	.4%	16 083	35.0%	16 271	35.4%	11 150	-	44.2%
Interest	6 698	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(381 604)	(97 112)	25.4%	(93 745)	24.6%	(190 857)	50.0%	(80 558)	84.6%	16.4%
Suppliers and employees	(381 004)	(91 848)	24.1%	(91 785)	24.1%	(183 632)	48.2%	(76 057)	82.3%	20.7%
Finance charges	(600)	(5 264)	877.4%	(1 961)	326.8%	(7 225)	1 204.1%	(4 501)	511.0%	(56.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	29 307	(6 082)	(20.8%)	387	1.3%	(5 695)	(19.4%)	4 225	50.6%	(90.8%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(46 004)	(841)	1.8%	(15 131)	32.9%	(15 972)	34.7%	(4 946)	99.8%	205.9%
Capital assets	(46 004)	(841)	1.8%	(15 131)	32.9%	(15 972)	34.7%	(4 946)	99.8%	205.9%
Net Cash from/(used) Investing Activities	(46 004)	(841)	1.8%	(15 131)	32.9%	(15 972)	34.7%	(4 946)	99.8%	205.9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(16 697)	(6 923)	41.5%	(14 744)	88.3%	(21 668)	129.8%	(721)	15.6%	1 943.7%
Cash/cash equivalents at the year begin:	24 433	-	-	(6 923)	(28.3%)	-	-	5 377	(12.3%)	(228.8%)
Cash/cash equivalents at the year end:	7 736	(6 923)	(89.5%)	(21 668)	(280.1%)	(21 668)	(280.1%)	4 655	17.7%	(565.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 611	5.2%	1 301	4.2%	1 092	3.5%	26 937	87.1%	30 941	18.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 359	6.4%	2 155	5.8%	2 014	5.4%	30 548	82.4%	37 075	22.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 841	7.1%	4 410	6.4%	19 981	29.2%	39 169	57.3%	68 400	40.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 246	3.9%	1 099	3.5%	1 038	3.3%	28 432	89.4%	31 814	18.9%	-	-	-	-
Total By Income Source	10 056	6.0%	8 964	5.3%	24 125	14.3%	125 085	74.4%	168 231	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 056	6.0%	8 964	5.3%	24 125	14.3%	125 085	74.4%	168 231	100.0%	-	-	-	-
Total By Customer Group	10 056	6.0%	8 964	5.3%	24 125	14.3%	125 085	74.4%	168 231	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	11 884	5.0%	5 000	2.1%	9 820	4.2%	209 902	88.7%	236 606	69.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	2 134	100.0%	2 134	.6%
Trade Creditors	6 654	15.5%	209	.5%	699	1.6%	35 490	82.4%	43 052	12.6%
Auditor-General	-	-	1 759	19.2%	912	9.9%	6 501	70.9%	9 172	2.7%
Other	-	-	1 442	2.8%	1 439	2.8%	48 824	94.4%	51 704	15.1%
Total	18 538	5.4%	8 410	2.5%	12 869	3.8%	302 850	88.4%	342 667	100.0%

Contact Details

Municipal Manager	Mr B S Koma	013 235 7333
Financial Manager	Mr N S Mabitsela (acting)	013 235 7371

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MBOMBELA (MP322)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	1 728 151	495 134	28.7%	458 680	26.5%	953 814	55.2%	419 342	53.4%	9.4%
Property rates	324 308	87 002	26.8%	82 356	25.4%	169 359	52.2%	73 148	46.7%	12.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	681 348	174 166	25.6%	155 325	22.8%	329 490	48.4%	146 433	46.2%	6.1%
Service charges - water revenue	30 074	7 729	25.7%	7 249	24.1%	14 978	49.8%	6 956	43.3%	4.2%
Service charges - sanitation revenue	19 653	5 117	26.0%	4 570	23.3%	9 687	49.3%	4 192	46.7%	9.0%
Service charges - refuse revenue	69 158	18 139	26.2%	18 042	26.1%	36 181	52.3%	16 295	49.3%	10.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	18 849	2 702	14.3%	2 415	12.8%	5 117	27.1%	4 263	37.7%	(43.3%)
Interest earned - external investments	6 226	1 254	20.1%	2 222	35.7%	3 476	55.8%	668	17.4%	232.4%
Interest earned - outstanding debtors	27 716	3 094	11.2%	4 591	16.6%	7 686	27.7%	4 877	40.5%	(5.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 012	839	20.9%	1 146	28.6%	1 985	49.5%	980	47.1%	16.9%
Licences and permits	50	0	1.0%	0	.6%	1	1.6%	1	4.1%	(50.5%)
Agency services	119 452	32 672	27.4%	30 912	25.9%	63 584	53.2%	27 916	51.8%	10.7%
Transfers recognised - operational	397 237	159 174	40.1%	143 058	36.0%	302 233	76.1%	124 505	78.0%	14.9%
Other own revenue	26 149	3 243	12.4%	6 318	24.2%	9 561	36.6%	8 259	50.3%	(23.5%)
Gains on disposal of PPE	3 920	1	-	475	12.1%	476	12.1%	847	95.7%	(44.0%)
Operating Expenditure	1 918 454	396 921	20.7%	643 919	33.6%	1 040 841	54.3%	436 038	42.9%	47.7%
Employee related costs	483 443	115 689	23.9%	124 454	25.7%	240 143	49.7%	109 935	47.2%	13.2%
Remuneration of councillors	27 724	6 491	23.4%	6 571	23.7%	13 062	47.1%	5 205	47.7%	26.2%
Debt impairment	101 209	25 302	25.0%	25 302	25.0%	50 604	50.0%	5 452	32.2%	364.1%
Depreciation and asset impairment	234 411	53 312	22.7%	51 940	22.2%	105 252	44.9%	52 666	38.3%	(1.4%)
Finance charges	51 682	775	1.5%	13 593	26.3%	14 368	27.8%	10 784	27.9%	26.0%
Bulk purchases	446 195	85 227	19.1%	190 043	42.6%	275 270	61.7%	64 738	39.3%	193.6%
Other Materials	43 035	10 371	24.1%	14 391	33.4%	24 761	57.5%	12 628	61.2%	14.0%
Contracted services	218 204	35 521	16.3%	93 546	42.9%	129 068	59.2%	90 226	43.6%	3.7%
Transfers and grants	138 363	20 685	14.9%	48 397	35.0%	69 082	49.9%	9 993	40.5%	384.3%
Other expenditure	174 187	43 548	25.0%	75 682	43.4%	119 230	68.4%	74 410	49.0%	1.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(190 302)	98 212		(185 239)		(87 027)		(16 696)		
Transfers recognised - capital	511 234	24 644	4.8%	105 012	20.5%	129 656	25.4%	125 110	37.3%	(16.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	320 932	122 856		(80 227)		42 629		108 414		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	320 932	122 856		(80 227)		42 629		108 414		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	320 932	122 856		(80 227)		42 629		108 414		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	320 932	122 856		(80 227)		42 629		108 414		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	522 517	32 395	6.2%	146 502	28.0%	178 897	34.2%	84 599	19.6%	73.2%
National Government	418 672	27 089	6.5%	111 682	26.7%	138 771	33.1%	63 380	25.1%	76.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	418 672	27 089	6.5%	111 682	26.7%	138 771	33.1%	63 380	25.1%	76.2%
Borrowing	40 656	928	2.3%	16 713	41.1%	17 641	43.4%	7 067	9.3%	136.5%
Internally generated funds	60 039	4 377	7.3%	17 049	28.4%	21 427	35.7%	13 611	13.9%	25.3%
Public contributions and donations	3 150	-	-	1 058	33.6%	1 058	33.6%	542	21.7%	95.3%
Capital Expenditure Standard Classification	522 517	32 395	6.2%	146 502	28.0%	178 897	34.2%	84 599	19.6%	73.2%
Governance and Administration	28 509	4 161	14.6%	24 024	84.3%	28 185	98.9%	35 189	108.8%	(31.7%)
Executive & Council	8 580	1 128	13.1%	1 054	12.3%	2 181	25.4%	1 252	-	(15.8%)
Budget & Treasury Office	12 676	73	.6%	4 152	32.8%	4 226	33.3%	357	4.5%	1 062.9%
Corporate Services	7 252	2 960	40.8%	18 818	259.5%	21 778	300.3%	33 580	135.1%	(44.0%)
Community and Public Safety	37 017	200	.5%	9 024	24.4%	9 224	24.9%	618	1.6%	1 361.3%
Community & Social Services	34 119	-	-	2 721	8.0%	2 721	8.0%	-	-	(100.0%)
Sport And Recreation	2 898	146	5.0%	229	7.9%	375	12.9%	618	-	(62.9%)
Public Safety	-	54	-	2 419	-	2 473	-	-	-	(100.0%)
Housing	-	-	-	3 655	-	3 655	-	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	254 207	22 676	8.9%	76 177	30.0%	98 852	38.9%	38 025	18.8%	100.3%
Planning and Development	39 186	313	.8%	2 403	6.1%	2 716	6.9%	958	2.4%	150.9%
Road Transport	215 021	22 363	10.4%	73 774	34.3%	96 137	44.7%	37 067	21.7%	99.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	202 784	5 358	2.6%	37 151	18.3%	42 509	21.0%	10 768	5.9%	245.0%
Electricity	45 514	928	2.0%	8 904	19.6%	9 832	21.6%	6 874	17.3%	29.5%
Water	109 019	3 721	3.4%	27 044	24.8%	30 766	28.2%	3 663	3.4%	638.3%
Waste Water Management	28 943	709	2.4%	1 203	4.2%	1 912	6.6%	231	3.9%	421.4%
Waste Management	19 308	-	-	-	-	-	-	-	1.8%	-
Other	-	-	-	126	-	126	-	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	2 134 257	601 809	28.2%	494 881	23.2%	1 096 689	51.4%	554 334	54.0%	(10.7%)
Ratepayers and other	1 191 844	313 419	26.3%	349 909	29.4%	663 328	55.7%	295 203	50.1%	18.5%
Government - operating	397 237	153 845	38.7%	127 368	32.1%	281 213	70.8%	114 063	74.1%	11.7%
Government - capital	511 234	134 426	26.3%	17 562	3.4%	151 988	29.7%	145 008	51.8%	(87.9%)
Interest	33 942	119	.4%	41	.1%	160	.5%	61	.8%	(31.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 571 083)	(685 574)	43.6%	(382 804)	24.4%	(1 068 378)	68.0%	(396 052)	58.1%	(3.3%)
Suppliers and employees	(1 392 788)	(683 491)	49.1%	(366 929)	26.3%	(1 050 420)	75.4%	(386 058)	60.0%	(5.0%)
Finance charges	(39 931)	(713)	1.8%	(10 197)	25.5%	(10 910)	27.3%	-	-	(100.0%)
Transfers and grants	(138 363)	(1 369)	1.0%	(5 678)	4.1%	(7 048)	5.1%	(9 993)	46.4%	(43.2%)
Net Cash from/(used) Operating Activities	563 174	(83 765)	(14.9%)	112 077	19.9%	28 312	5.0%	158 283	40.9%	(29.2%)
Cash Flow from Investing Activities										
Receipts	89 908	58 501	65.1%	22 635	25.2%	81 136	90.2%	(72)	7.0%	(31 348.5%)
Proceeds on disposal of PPE	3 920	58 501	1 492.4%	22 635	577.4%	81 136	2 069.8%	(72)	165.8%	(31 348.5%)
Decrease in non-current debtors	85 988	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(522 517)	(35 391)	6.8%	(141 506)	27.1%	(176 897)	33.9%	(77 922)	19.0%	81.6%
Capital assets	(522 517)	(35 391)	6.8%	(141 506)	27.1%	(176 897)	33.9%	(77 922)	19.0%	81.6%
Net Cash from/(used) Investing Activities	(432 609)	23 110	(5.3%)	(118 871)	27.5%	(95 761)	22.1%	(77 994)	21.1%	52.4%
Cash Flow from Financing Activities										
Receipts	77 151	-	-	21 794	28.2%	21 794	28.2%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	77 151	-	-	21 794	28.2%	21 794	28.2%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(16 828)	(1 370)	8.1%	(5 912)	35.1%	(7 282)	43.3%	(5 828)	61.5%	1.4%
Repayment of borrowing	(16 828)	(1 370)	8.1%	(5 912)	35.1%	(7 282)	43.3%	(5 828)	61.5%	1.4%
Net Cash from/(used) Financing Activities	60 322	(1 370)	(2.3%)	15 882	26.3%	14 512	24.1%	(5 828)	(4.7%)	(372.5%)
Net Increase/(Decrease) in cash held	190 887	(62 025)	(32.5%)	9 087	4.8%	(52 938)	(27.7%)	74 461	67.1%	(87.8%)
Cash/cash equivalents at the year begin:	119 276	96 112	80.6%	34 087	28.6%	96 112	80.6%	8 944	7.8%	281.1%
Cash/cash equivalents at the year end:	310 163	34 087	11.0%	43 174	13.9%	43 174	13.9%	83 405	37.6%	(48.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 906	9.1%	17	.1%	884	4.2%	18 135	86.6%	20 942	5.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	45 884	60.1%	125	.2%	8 871	11.6%	21 526	28.2%	76 406	20.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 037	16.7%	276	.2%	8 653	6.3%	105 909	76.8%	137 875	36.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 156	13.5%	5	.1%	430	5.0%	6 957	81.4%	8 548	2.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 184	9.3%	65	.1%	2 464	4.4%	47 859	86.1%	55 571	14.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	415	12.4%	-	-	362	10.8%	2 566	76.8%	3 343	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	1 321	2.2%	184	.3%	1 392	2.3%	57 650	95.2%	60 548	16.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 184	10.6%	1 012	9.1%	316	2.8%	8 607	77.4%	11 120	3.0%	-	-	-	-
Total By Income Source	80 087	21.4%	1 685	.5%	23 372	6.2%	269 209	71.9%	374 353	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 855	16.9%	83	.3%	4 675	16.3%	19 068	66.5%	28 681	7.7%	-	-	-	-
Commercial	29 780	50.0%	228	.4%	4 432	7.4%	25 115	42.2%	59 556	15.9%	-	-	-	-
Households	45 078	16.3%	1 360	.5%	13 977	5.1%	215 401	78.1%	275 816	73.7%	-	-	-	-
Other	374	3.6%	13	.1%	288	2.8%	9 624	93.4%	10 300	2.8%	-	-	-	-
Total By Customer Group	80 087	21.4%	1 685	.5%	23 372	6.2%	269 209	71.9%	374 353	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	71	54.9%	38	29.5%	8	6.3%	12	9.3%	130	56.4%
Bulk Water	-	-	4	10.7%	3	7.4%	32	81.9%	40	17.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4	64.9%	0	2.2%	0	6.5%	2	26.4%	6	2.6%
Auditor-General	1	100.0%	-	-	-	-	-	-	1	.5%
Other	14	25.8%	4	7.0%	8	15.2%	28	52.1%	54	23.4%
Total	90	39.1%	46	20.1%	20	8.5%	74	32.2%	230	100.0%

Contact Details

Municipal Manager	Mr X C Mzobe	013 759 2001
Financial Manager	Ms N T Mthembu	013 759 2005

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: UMJINDI (MP323)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	220 988	60 999	27.6%	57 717	26.1%	118 717	53.7%	50 037	48.7%	15.3%
Property rates	17 362	4 680	27.0%	6 048	34.8%	10 728	61.8%	5 255	43.1%	15.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	78 772	19 102	24.2%	16 654	21.1%	35 756	45.4%	14 983	46.0%	11.2%
Service charges - water revenue	29 931	6 817	22.8%	6 265	20.9%	13 082	43.7%	5 563	33.0%	12.6%
Service charges - sanitation revenue	5 973	1 477	24.7%	1 462	24.5%	2 939	49.2%	1 384	48.2%	5.6%
Service charges - refuse revenue	12 397	3 159	25.5%	3 082	24.9%	6 241	50.3%	2 892	54.9%	6.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 092	148	13.6%	333	30.5%	481	44.1%	137	19.7%	142.7%
Interest earned - external investments	350	124	35.4%	301	85.9%	424	121.3%	27	10.3%	1 027.6%
Interest earned - outstanding debtors	2 000	1 509	75.4%	1 441	72.0%	2 950	147.5%	898	85.5%	60.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	253	26	10.3%	21	8.2%	47	18.5%	1	3 210.2%	1 878.5%
Licences and permits	13	1	9.0%	2	13.0%	3	22.1%	42	14.3%	(96.1%)
Agency services	2 818	-	-	1 428	50.7%	1 428	50.7%	478	41.7%	198.9%
Transfers recognised - operational	64 208	23 084	36.0%	19 439	30.3%	42 523	66.2%	17 061	70.5%	13.9%
Other own revenue	5 819	872	15.0%	964	16.6%	1 836	31.5%	1 317	18.1%	(26.8%)
Gains on disposal of PPE	-	-	-	279	-	279	-	-	251.7%	(100.0%)
Operating Expenditure	254 687	42 451	16.7%	51 790	20.3%	94 241	37.0%	63 598	42.2%	(18.6%)
Employee related costs	85 779	19 409	22.6%	18 521	21.6%	37 931	44.2%	18 133	46.9%	2.1%
Remuneration of councillors	7 040	1 362	19.3%	1 328	18.9%	2 689	38.2%	1 297	48.0%	2.4%
Debt impairment	15 372	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23 000	-	-	-	-	-	-	-	-	-
Finance charges	1 785	22	1.3%	1 241	69.5%	1 264	70.8%	863	100.7%	43.8%
Bulk purchases	62 535	17 035	27.2%	14 722	23.5%	31 757	50.8%	14 280	52.7%	3.1%
Other Materials	4 171	715	17.1%	719	17.2%	1 434	34.4%	260	7.7%	176.4%
Contracted services	11 848	671	5.7%	3 753	31.7%	4 424	37.3%	3 487	40.0%	7.6%
Transfers and grants	8 294	475	5.7%	4 860	58.6%	5 335	64.3%	18 226	386.3%	(73.3%)
Other expenditure	34 863	2 761	7.9%	6 646	19.1%	9 407	27.0%	7 052	24.8%	(5.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(33 698)	18 549		5 927		24 476		(13 561)		
Transfers recognised - capital	54 800	7 009	12.8%	10 500	19.2%	17 509	32.0%	26 372	41.4%	(60.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 101	25 558		16 427		41 985		12 811		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 101	25 558		16 427		41 985		12 811		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 101	25 558		16 427		41 985		12 811		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 101	25 558		16 427		41 985		12 811		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	58 641	410	.7%	11 203	19.1%	11 613	19.8%	15 721	32.6%	(28.7%)
National Government	54 800	410	.7%	10 131	18.5%	10 541	19.2%	15 721	36.0%	(35.6%)
Provincial Government	-	-	-	1 072	-	1 072	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 800	410	.7%	11 203	20.4%	11 613	21.2%	15 721	36.0%	(28.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 841	-	-	-	-	-	-	-	.3%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58 641	410	.7%	11 203	19.1%	11 613	19.8%	15 721	32.6%	(28.7%)
Governance and Administration	669	-	-	-	-	-	-	-	-	-
Executive & Council	30	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	316	-	-	-	-	-	-	-	-	-
Corporate Services	323	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 967	-	-	-	-	-	-	-	30.1%	-
Community & Social Services	132	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 807	-	-	-	-	-	-	-	36.1%	-
Public Safety	-	-	-	-	-	-	-	-	7.8%	-
Housing	8	-	-	-	-	-	-	-	-	-
Health	20	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 643	-	-	-	-	-	-	-	1.6%	-
Planning and Development	741	-	-	-	-	-	-	-	-	-
Road Transport	14 902	-	-	-	-	-	-	-	1.6%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	40 362	410	1.0%	11 203	27.8%	11 613	28.8%	15 721	39.8%	(28.7%)
Electricity	5 842	-	-	1 271	21.8%	1 271	21.8%	9 454	71.4%	(86.6%)
Water	21 270	410	1.9%	9 104	42.8%	9 514	44.7%	2 604	10.1%	249.7%
Waste Water Management	13 000	-	-	828	6.4%	828	6.4%	3 663	49.1%	(77.4%)
Waste Management	250	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	257 783	53 255	20.7%	76 378	29.6%	129 634	50.3%	79 226	51.9%	(3.6%)
Ratepayers and other	136 425	35 220	25.8%	41 061	30.1%	76 281	55.9%	35 766	47.3%	14.8%
Government - operating	64 208	10 902	17.0%	19 978	31.1%	30 880	48.1%	17 061	70.0%	17.1%
Government - capital	54 800	7 009	12.8%	15 039	27.4%	22 048	40.2%	26 372	47.2%	(43.0%)
Interest	2 350	124	5.3%	301	12.8%	424	18.1%	27	10.4%	1 006.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(213 930)	(51 016)	23.8%	(57 468)	26.9%	(108 483)	50.7%	(60 103)	51.8%	(4.4%)
Suppliers and employees	(206 236)	(50 439)	24.5%	(54 954)	26.6%	(105 393)	51.1%	(57 841)	48.3%	(5.0%)
Finance charges	(754)	(102)	13.5%	(789)	104.7%	(891)	118.2%	(461)	68.3%	71.4%
Transfers and grants	(6 940)	(475)	6.8%	(1 724)	24.8%	(2 199)	31.7%	(1 802)	213.1%	(4.3%)
Net Cash from/(used) Operating Activities	43 853	2 240	5.1%	18 911	43.1%	21 151	48.2%	19 123	52.2%	(1.1%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(54 800)	(410)	.7%	(11 203)	20.4%	(11 613)	21.2%	(17 863)	28.5%	(37.3%)
Capital assets	(54 800)	(410)	.7%	(11 203)	20.4%	(11 613)	21.2%	(17 863)	28.5%	(37.3%)
Net Cash from/(used) Investing Activities	(54 800)	(410)	.7%	(11 203)	20.4%	(11 613)	21.2%	(17 863)	28.5%	(37.3%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 031)	-	-	(452)	43.8%	(452)	43.8%	(402)	-	12.3%
Repayment of borrowing	(1 031)	-	-	(452)	43.8%	(452)	43.8%	(402)	-	12.3%
Net Cash from/(used) Financing Activities	(1 031)	-	-	(452)	43.8%	(452)	43.8%	(402)	-	12.3%
Net Increase/(Decrease) in cash held	(11 978)	1 830	(15.3%)	7 256	(60.6%)	9 086	(75.9%)	858	(8.6%)	746.1%
Cash/cash equivalents at the year begin:	11 686	35	.3%	1 864	16.0%	35	.3%	1 614	5.9%	15.5%
Cash/cash equivalents at the year end:	(292)	1 864	(639.3%)	9 120	(3 127.3%)	9 120	(3 127.3%)	2 472	(14.5%)	269.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	963	4.2%	821	3.6%	950	4.2%	19 980	88.0%	22 714	23.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	476	5.8%	735	8.9%	180	2.2%	6 875	83.2%	8 266	8.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	953	3.8%	863	3.5%	811	3.3%	22 167	89.4%	24 794	25.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	290	3.1%	253	2.7%	235	2.5%	8 716	91.8%	9 494	9.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	552	3.3%	503	3.0%	474	2.9%	14 970	90.7%	16 498	17.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	992	6.6%	136	.9%	72	.5%	13 795	92.0%	14 995	15.5%	-	-	-	-
Total By Income Source	4 226	4.4%	3 311	3.4%	2 722	2.8%	86 503	89.4%	96 762	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	261	15.2%	131	7.6%	101	5.9%	1 229	71.3%	1 722	1.8%	-	-	-	-
Commercial	761	4.1%	1 036	5.6%	541	2.9%	16 266	87.4%	18 604	19.2%	-	-	-	-
Households	3 181	4.2%	2 100	2.7%	2 080	2.7%	69 005	90.4%	76 366	78.9%	-	-	-	-
Other	23	33.8%	43	62.0%	-	-	3	4.2%	69	.1%	-	-	-	-
Total By Customer Group	4 226	4.4%	3 311	3.4%	2 722	2.8%	86 503	89.4%	96 762	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	5 316	45.1%	5 569	47.3%	896	7.6%	-	-	11 782	48.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	1 196	52.2%	679	29.6%	416	18.1%	2 291	9.5%
Other	845	8.4%	1 713	17.1%	1 155	11.5%	6 290	62.9%	10 003	41.5%
Total	6 161	25.6%	8 478	35.2%	2 730	11.3%	6 706	27.9%	24 075	100.0%

Contact Details

Municipal Manager	Mr Dumisani Patrick Msibi	013 712 8719
Financial Manager	Mr Paul Mpele	013 712 8814

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	577 671	199 337	34.5%	164 786	28.5%	364 123	63.0%	144 366	63.3%	14.1%
Property rates	81 773	33 354	40.8%	13 967	17.1%	47 321	57.9%	17 055	52.5%	(18.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	68 342	13 423	19.6%	16 251	23.8%	29 674	43.4%	14 747	48.8%	10.2%
Service charges - water revenue	19 360	3 853	19.9%	3 602	18.6%	7 454	38.5%	3 308	42.2%	8.9%
Service charges - sanitation revenue	3 961	958	24.2%	955	24.1%	1 914	48.3%	870	53.0%	9.9%
Service charges - refuse revenue	5 917	1 368	23.1%	1 354	22.9%	2 722	46.0%	1 208	50.5%	12.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 574	2 056	44.9%	450	9.8%	2 506	54.8%	378	100.0%	19.2%
Interest earned - external investments	2 662	-	-	-	-	-	-	-	5.2%	-
Interest earned - outstanding debtors	5 463	818	15.0%	148	2.7%	966	17.7%	985	123.4%	(85.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	666	1 843	277.0%	2 416	363.1%	4 259	640.0%	89	32.5%	2 609.3%
Licences and permits	29	2	5.9%	7	24.6%	9	30.5%	8	56.4%	(7.0%)
Agency services	13 334	5 799	43.5%	6 474	48.6%	12 273	92.0%	1 853	16.7%	249.3%
Transfers recognised - operational	364 477	134 535	36.9%	116 454	32.0%	250 989	68.9%	102 738	73.0%	13.4%
Other own revenue	7 113	1 329	18.7%	2 707	38.1%	4 036	56.7%	1 127	53.2%	140.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	581 483	89 589	15.4%	151 756	26.1%	241 345	41.5%	118 847	41.8%	27.7%
Employee related costs	226 292	56 136	24.8%	67 343	29.8%	123 480	54.6%	62 413	55.1%	7.9%
Remuneration of councillors	19 121	4 892	25.6%	4 891	25.6%	9 784	51.2%	4 210	45.6%	16.2%
Debt impairment	17 045	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	64 397	-	-	-	-	-	-	-	-	-
Finance charges	930	143	15.4%	749	80.5%	892	95.9%	370	75.5%	102.5%
Bulk purchases	71 543	5 637	7.9%	26 261	36.7%	31 898	44.6%	16 121	60.3%	62.9%
Other Materials	1 653	294	17.8%	208	12.6%	502	30.4%	384	31.5%	(45.9%)
Contracted services	18 653	3 656	19.6%	13 355	71.6%	17 011	91.2%	7 194	64.6%	85.6%
Transfers and grants	211	-	-	-	-	-	-	-	-	-
Other expenditure	161 638	18 831	11.6%	38 948	24.1%	57 779	35.7%	28 156	35.5%	38.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 811)	109 748		13 030		122 778		25 519		
Transfers recognised - capital	219 382	-	-	-	-	-	-	7 100	6.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	215 570	109 748		13 030		122 778		32 619		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	215 570	109 748		13 030		122 778		32 619		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	215 570	109 748		13 030		122 778		32 619		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	215 570	109 748		13 030		122 778		32 619		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	230 907	13 069	5.7%	98 024	42.5%	111 092	48.1%	31 483	20.8%	211.4%
National Government	219 382	11 886	5.4%	96 222	43.9%	108 108	49.3%	28 647	19.3%	235.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	219 382	11 886	5.4%	96 222	43.9%	108 108	49.3%	28 647	19.3%	235.9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 525	1 183	10.3%	1 801	15.6%	2 984	25.9%	2 836	40.4%	(36.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	230 907	13 069	5.7%	98 024	42.5%	111 092	48.1%	31 483	20.8%	211.4%
Governance and Administration	2 427	-	-	1 494	61.5%	1 494	61.5%	574	21.1%	160.0%
Executive & Council	227	-	-	-	-	-	-	24	4.1%	(100.0%)
Budget & Treasury Office	200	-	-	-	-	-	-	-	-	-
Corporate Services	2 000	-	-	1 494	74.7%	1 494	74.7%	550	26.5%	171.5%
Community and Public Safety	-	-	-	-	-	-	-	-	56.9%	-
Community & Social Services	-	-	-	-	-	-	-	-	99.5%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	67 045	6 292	9.4%	14 254	21.3%	20 546	30.6%	15 082	47.6%	(5.5%)
Planning and Development	3 057	439	14.3%	1 716	56.1%	2 155	70.5%	6 098	90.2%	(71.9%)
Road Transport	63 987	5 853	9.1%	12 537	19.6%	18 391	28.7%	8 985	38.1%	39.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	161 435	6 777	4.2%	82 276	51.0%	89 053	55.2%	15 826	14.4%	419.9%
Electricity	14 600	817	5.6%	1 918	13.1%	2 735	18.7%	1 019	6.1%	88.2%
Water	123 135	5 633	4.6%	68 136	55.3%	73 769	59.9%	12 225	14.7%	457.3%
Waste Water Management	22 500	327	1.5%	11 294	50.2%	11 620	51.6%	2 192	21.6%	415.1%
Waste Management	1 200	-	-	929	77.4%	929	77.4%	390	67.1%	138.3%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	760 844	239 161	31.4%	317 792	41.8%	556 953	73.2%	160 060	57.9%	98.5%
Ratepayers and other	168 859	70 528	41.8%	72 365	42.9%	142 894	84.6%	45 175	65.6%	60.2%
Government - operating	364 477	139 249	38.2%	111 201	30.5%	250 450	68.7%	103 001	73.6%	8.0%
Government - capital	219 382	28 203	12.9%	132 033	60.2%	160 236	73.0%	11 100	29.2%	1 089.5%
Interest	8 125	1 180	14.5%	2 193	27.0%	3 373	41.5%	784	81.5%	179.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(500 041)	(170 808)	34.2%	(183 086)	36.6%	(353 894)	70.8%	(132 890)	66.2%	37.8%
Suppliers and employees	(498 899)	(170 665)	34.2%	(182 337)	36.5%	(353 002)	70.8%	(132 520)	66.2%	37.6%
Finance charges	(930)	(143)	15.4%	(749)	80.5%	(892)	95.9%	(370)	89.8%	102.5%
Transfers and grants	(211)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	260 803	68 352	26.2%	134 707	51.7%	203 059	77.9%	27 170	40.4%	395.8%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(230 907)	(70 986)	30.7%	(105 636)	45.7%	(176 623)	76.5%	(28 258)	29.6%	273.8%
Capital assets	(230 907)	(70 986)	30.7%	(105 636)	45.7%	(176 623)	76.5%	(28 258)	29.6%	273.8%
Net Cash from/(used) Investing Activities	(230 907)	(70 986)	30.7%	(105 636)	45.7%	(176 623)	76.5%	(28 258)	29.6%	273.8%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(365)	-	-	-	-	-	-	(472)	815.7%	(100.0%)
Repayment of borrowing	(365)	-	-	-	-	-	-	(472)	815.7%	(100.0%)
Net Cash from/(used) Financing Activities	(365)	-	-	-	-	-	-	(472)	815.7%	(100.0%)
Net Increase/(Decrease) in cash held	29 532	(2 634)	(8.9%)	29 070	98.4%	26 436	89.5%	(1 559)	(160.3%)	(1 964.2%)
Cash/cash equivalents at the year begin:	7 770	2 896	37.3%	262	3.4%	2 896	37.3%	25 358	31.3%	(99.0%)
Cash/cash equivalents at the year end:	37 302	262	.7%	29 332	78.6%	29 332	78.6%	23 799	772.7%	23.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	814	21.2%	538	14.0%	400	10.4%	2 085	54.3%	3 837	3.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 509	55.4%	702	11.1%	437	6.9%	1 689	26.7%	6 336	6.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 944	8.5%	8 503	10.4%	6 196	7.6%	59 971	73.5%	81 614	77.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	275	28.0%	115	11.7%	81	8.2%	513	52.2%	984	.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	279	26.9%	119	11.5%	82	8.0%	554	53.6%	1 035	1.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	340	4.4%	322	4.1%	666	8.5%	6 474	83.0%	7 802	7.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	169	4.5%	387	10.4%	99	2.7%	3 075	82.4%	3 731	3.5%	-	-	-	-
Total By Income Source	12 329	11.7%	10 686	10.1%	7 962	7.6%	74 362	70.6%	105 339	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 635	12.8%	2 561	12.5%	2 503	12.2%	12 858	62.5%	20 557	19.5%	-	-	-	-
Commercial	6 085	9.1%	6 255	9.4%	4 141	6.2%	50 374	75.3%	66 855	63.5%	-	-	-	-
Households	3 317	22.1%	1 718	11.5%	1 205	8.0%	8 738	58.3%	14 979	14.2%	-	-	-	-
Other	292	9.9%	152	5.2%	113	3.8%	2 392	81.1%	2 949	2.8%	-	-	-	-
Total By Customer Group	12 329	11.7%	10 686	10.1%	7 962	7.6%	74 362	70.6%	105 339	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	6 086	85.9%	-	-	-	-	1 000	14.1%	7 086	13.8%
Bulk Water	-	-	-	-	-	-	2 266	100.0%	2 266	4.4%
PAYE deductions	2 331	100.0%	-	-	-	-	-	-	2 331	4.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 631	100.0%	-	-	-	-	-	-	2 631	5.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	626	15.4%	1 186	29.1%	535	13.1%	1 729	42.4%	4 076	7.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	17 061	51.7%	2 131	6.5%	2 378	7.2%	11 432	34.6%	33 002	64.2%
Total	28 735	55.9%	3 317	6.5%	2 913	5.7%	16 428	32.0%	51 393	100.0%

Contact Details

Municipal Manager	Mr M D Ngwenya	013 790 0245
Financial Manager	Mr B T Khoza	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	752 799	935 992	124.3%	(294 299)	(39.1%)	641 693	85.2%	169 850	64.7%	(273.3%)
Property rates	92 591	706 982	763.6%	(488 626)	(527.7%)	218 357	235.8%	2 174	60.0%	(22 575.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	37 858	-	-	3 409	9.0%	3 409	9.0%	1 909	22.6%	78.6%
Service charges - sanitation revenue	2 620	-	-	543	20.7%	543	20.7%	666	52.1%	(18.4%)
Service charges - refuse revenue	5 824	-	-	1 215	20.9%	1 215	20.9%	(72)	22.0%	(1 791.2%)
Service charges - other	3 710	3 607	97.2%	25	.7%	3 632	97.9%	290	29.2%	(91.5%)
Rental of facilities and equipment	831	39	4.7%	27	3.2%	66	8.0%	14	7.8%	88.2%
Interest earned - external investments	4 700	1 991	42.4%	2 698	57.4%	4 688	99.7%	1 804	94.9%	49.6%
Interest earned - outstanding debtors	18 000	-	-	1	-	1	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 063	35	3.3%	7	.6%	41	3.9%	420	41.9%	(98.4%)
Licences and permits	15 317	4 010	26.2%	3 909	25.5%	7 919	51.7%	-	-	(100.0%)
Agency services	8 268	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	557 367	219 176	39.3%	182 355	32.7%	401 531	72.0%	162 529	71.8%	12.2%
Other own revenue	4 250	152	3.6%	139	3.3%	291	6.8%	116	16.3%	20.1%
Gains on disposal of PPE	400	-	-	-	-	-	-	-	-	-
Operating Expenditure	709 925	185 600	26.1%	219 219	30.9%	404 819	57.0%	87 336	31.5%	151.0%
Employee related costs	216 774	62 797	29.0%	80 033	36.9%	142 830	65.9%	43 601	42.7%	83.6%
Remuneration of councillors	25 088	5 521	22.0%	5 504	21.9%	11 025	43.9%	3 484	37.0%	58.0%
Debt impairment	101 000	25 000	24.8%	25 000	24.8%	50 000	49.5%	-	-	(100.0%)
Depreciation and asset impairment	41 150	10 000	24.3%	10 000	24.3%	20 000	48.6%	-	-	(100.0%)
Finance charges	525	-	-	-	-	-	-	-	-	-
Bulk purchases	124 200	9 900	8.0%	37 800	30.4%	47 700	38.4%	22 000	51.1%	71.8%
Other Materials	56 432	29	.1%	298	.5%	327	.6%	1 786	4.7%	(83.3%)
Contracted services	36 410	12 875	35.4%	6 037	16.6%	18 912	51.9%	1 527	4.0%	295.4%
Transfers and grants	31 451	37 267	118.5%	3 248	10.3%	40 515	128.8%	4 758	16.8%	(31.7%)
Other expenditure	76 895	22 211	28.9%	51 299	66.7%	73 510	95.6%	10 180	66.2%	403.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	42 874	750 392		(513 518)		236 874		82 514		
Transfers recognised - capital	396 231	201 100	50.8%	3 000	.8%	204 100	51.5%	6 761	9.0%	(55.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	439 105	951 492		(510 518)		440 974		89 275		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	439 105	951 492		(510 518)		440 974		89 275		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	439 105	951 492		(510 518)		440 974		89 275		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	439 105	951 492		(510 518)		440 974		89 275		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	440 655	57 056	12.9%	70 161	15.9%	127 217	28.9%	74 310	31.0%	(5.6%)
National Government	396 231	57 056	14.4%	70 161	17.7%	127 217	32.1%	74 310	31.0%	(5.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	396 231	57 056	14.4%	70 161	17.7%	127 217	32.1%	74 310	31.0%	(5.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	44 424	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	440 655	57 056	12.9%	70 161	15.9%	127 217	28.9%	74 310	31.0%	(5.6%)
Governance and Administration	9 850	2 783	28.3%	491	5.0%	3 274	33.2%	155	4.5%	217.7%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	120	-	-	-	120	-	-	-	-
Corporate Services	9 850	2 663	27.0%	491	5.0%	3 154	32.0%	155	4.5%	217.7%
Community and Public Safety	36 919	2 144	5.8%	6 287	17.0%	8 431	22.8%	-	.5%	(100.0%)
Community & Social Services	36 919	2 144	5.8%	5 666	15.3%	7 809	21.2%	-	.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	621	-	621	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	127 786	45 302	35.5%	35 853	28.1%	81 155	63.5%	34 329	65.0%	4.4%
Planning and Development	-	-	-	1 453	-	1 453	-	370	5.2%	293.1%
Road Transport	127 786	45 302	35.5%	34 400	26.9%	79 702	62.4%	33 960	69.9%	1.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	266 100	6 827	2.6%	27 530	10.3%	34 357	12.9%	39 826	23.6%	(30.9%)
Electricity	7 200	292	4.1%	292	4.1%	584	8.1%	1 521	12.4%	(80.8%)
Water	203 300	4 820	2.4%	24 467	12.0%	29 287	14.4%	23 194	20.2%	5.5%
Waste Water Management	46 000	1 715	3.7%	2 771	6.0%	4 486	9.8%	9 468	31.4%	(70.7%)
Waste Management	9 600	-	-	-	-	-	-	5 643	161.2%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	1 149 027	422 844	36.8%	193 278	16.8%	616 122	53.6%	305 478	58.0%	(36.7%)
Ratepayers and other	172 743	2 284	1.3%	5 226	3.0%	7 510	4.3%	6 106	26.5%	(14.4%)
Government - operating	557 364	219 176	39.3%	182 355	32.7%	401 531	72.0%	167 790	71.8%	8.7%
Government - capital	396 228	201 100	50.8%	3 000	.8%	204 100	51.5%	120 500	40.1%	(97.5%)
Interest	22 692	283	1.2%	2 698	11.9%	2 981	13.1%	11 082	156.1%	(75.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(709 925)	(107 671)	15.2%	(184 219)	25.9%	(291 890)	41.1%	(124 871)	44.1%	47.5%
Suppliers and employees	(678 485)	(105 738)	15.6%	(180 971)	26.7%	(286 710)	42.3%	(120 113)	45.7%	50.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(31 440)	(1 933)	6.1%	(3 248)	10.3%	(5 181)	16.5%	(4 758)	16.7%	(31.7%)
Net Cash from/(used) Operating Activities	439 102	315 172	71.8%	9 059	2.1%	324 231	73.8%	180 607	77.2%	(95.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(440 652)	(133 277)	30.2%	(70 161)	15.9%	(203 438)	46.2%	(74 310)	36.2%	(5.6%)
Capital assets	(440 652)	(133 277)	30.2%	(70 161)	15.9%	(203 438)	46.2%	(74 310)	36.2%	(5.6%)
Net Cash from/(used) Investing Activities	(440 652)	(133 277)	30.2%	(70 161)	15.9%	(203 438)	46.2%	(74 310)	36.3%	(5.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 550)	181 895	(11 735.2%)	(61 102)	3 942.1%	120 793	(7 793.1%)	106 297	(2 671.5%)	(157.5%)
Cash/cash equivalents at the year begin:	173 000	152 540	88.2%	334 435	193.3%	152 540	88.2%	51 778	-	545.9%
Cash/cash equivalents at the year end:	171 450	334 435	195.1%	273 333	159.4%	273 333	159.4%	158 076	(2 671.5%)	72.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	(8)	(.2%)	101	2.8%	43	1.2%	3 437	96.2%	3 573	.8%
Bulk Water	13 394	3.8%	-	-	-	-	338 523	96.2%	351 917	78.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(777)	(.8%)	1 695	1.8%	2 653	2.9%	89 253	96.2%	92 824	20.7%
Auditor-General	188	100.0%	-	-	-	-	-	-	188	-
Other	-	-	-	-	-	-	-	-	-	-
Total	12 796	2.9%	1 796	.4%	2 697	.6%	431 213	96.1%	448 501	100.0%

Contact Details

Municipal Manager	DL Shabangu	013 708 6018
Financial Manager	S P. Mokganya (Acting)	013 799 1889

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	208 207	81 805	39.3%	65 393	31.4%	147 198	70.7%	65 384	74.2%	-
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	245	-	-	39	15.8%	39	15.8%	53	92.0%	(27.3%)
Interest earned - external investments	2 800	1 102	39.4%	823	29.4%	1 925	68.8%	564	76.1%	45.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	202 112	80 539	39.8%	64 183	31.8%	144 722	71.6%	62 742	73.5%	2.3%
Other own revenue	3 050	163	5.4%	349	11.4%	512	16.8%	2 025	151.3%	(82.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	202 606	32 611	16.1%	51 002	25.2%	83 613	41.3%	49 963	41.6%	2.1%
Employee related costs	88 453	17 895	20.2%	19 666	22.2%	37 561	42.5%	18 133	46.8%	8.5%
Remuneration of councillors	13 643	3 203	23.5%	3 203	23.5%	6 406	47.0%	3 002	47.0%	6.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 000	-	-	-	-	-	-	-	-	-
Finance charges	22 412	1	-	15 915	71.0%	15 917	71.0%	15 920	70.6%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	2 200	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	60 897	11 512	18.9%	12 218	20.1%	23 730	39.0%	12 908	37.6%	(5.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 602	49 194		14 392		63 585		15 422		
Transfers recognised - capital	53 180	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 782	49 194		14 392		63 585		15 422		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	58 782	49 194		14 392		63 585		15 422		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 782	49 194		14 392		63 585		15 422		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	58 782	49 194		14 392		63 585		15 422		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	73 782	4 468	6.1%	8 319	11.3%	12 787	17.3%	10 132	24.4%	(17.9%)
National Government	52 843	128	.2%	2 144	4.1%	2 272	4.3%	489	1.3%	338.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	1 622	-	(100.0%)
Transfers recognised - capital	52 843	128	.2%	2 144	4.1%	2 272	4.3%	2 111	6.7%	1.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 939	4 340	20.7%	6 175	29.5%	10 515	50.2%	8 021	50.3%	(23.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	73 782	4 468	6.1%	8 319	11.3%	12 787	17.3%	10 132	24.4%	(17.9%)
Governance and Administration	10 082	1 328	13.2%	553	5.5%	1 881	18.7%	1 585	25.4%	(65.1%)
Executive & Council	4 082	128	3.1%	110	2.7%	238	5.8%	1 566	14.9%	(93.0%)
Budget & Treasury Office	4 400	1 200	27.3%	428	9.7%	1 629	37.0%	-	.9%	(100.0%)
Corporate Services	1 600	-	-	15	.9%	15	.9%	19	100.9%	(21.8%)
Community and Public Safety	300	-	-	-	-	-	-	3	-	(100.0%)
Community & Social Services	300	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	3	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	63 400	3 140	5.0%	7 765	12.2%	10 905	17.2%	8 544	24.0%	(9.1%)
Planning and Development	63 400	3 140	5.0%	7 765	12.2%	10 905	17.2%	8 544	24.0%	(9.1%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	261 388	81 805	31.3%	65 393	25.0%	147 198	56.3%	65 384	62.5%	-
Ratepayers and other	3 295	163	5.0%	388	11.8%	551	16.7%	2 078	144.3%	(81.3%)
Government - operating	202 112	80 539	39.8%	64 183	31.8%	144 722	71.6%	62 742	73.5%	2.3%
Government - capital	53 180	-	-	-	-	-	-	-	-	-
Interest	2 801	1 102	39.4%	823	29.4%	1 925	68.7%	564	76.2%	45.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(196 106)	(32 612)	16.6%	(50 990)	26.0%	(83 602)	42.6%	(49 961)	42.7%	2.1%
Suppliers and employees	(173 694)	(32 610)	18.8%	(35 075)	20.2%	(67 685)	39.0%	(34 042)	38.8%	3.0%
Finance charges	(22 412)	(1)	-	(15 915)	71.0%	(15 917)	71.0%	(15 920)	71.4%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	65 283	49 193	75.4%	14 403	22.1%	63 596	97.4%	15 423	139.4%	(6.6%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(53 300)	(4 468)	8.4%	(10 573)	19.8%	(15 041)	28.2%	(10 055)	35.5%	5.2%
Capital assets	(53 300)	(4 468)	8.4%	(10 573)	19.8%	(15 041)	28.2%	(10 055)	35.5%	5.2%
Net Cash from/(used) Investing Activities	(53 300)	(4 468)	8.4%	(10 573)	19.8%	(15 041)	28.2%	(10 055)	35.5%	5.2%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(9 662)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(9 662)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(9 662)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 321	44 725	1 927.3%	3 830	165.1%	48 555	2 092.4%	5 368	(1 041.4%)	(28.7%)
Cash/cash equivalents at the year begin:	2 157	28 608	1 326.3%	73 333	3 399.8%	28 608	1 326.3%	51 337	35.3%	42.8%
Cash/cash equivalents at the year end:	4 478	73 333	1 637.8%	77 163	1 723.3%	77 163	1 723.3%	56 705	476.2%	36.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	198	100.0%	-	-	-	-	-	-	198	100.0%	-	-	-	-
Total By Income Source	198	100.0%	-	-	-	-	-	-	198	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	198	100.0%	-	-	-	-	-	-	198	100.0%	-	-	-	-
Total By Customer Group	198	100.0%	-	-	-	-	-	-	198	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	196	10.9%	475	26.4%	324	18.0%	804	44.7%	1 799	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	196	10.9%	475	26.4%	324	18.0%	804	44.7%	1 799	100.0%

Contact Details

Municipal Manager	H Mbatha	013 759 8525
Financial Manager	W Khumalo	013 759 8512

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOE MOROLONG (NC451)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	138 163	48 270	34.9%	41 974	30.4%	90 244	65.3%	34 606	54.8%	21.3%
Property rates	9 651	134	1.4%	290	3.0%	424	4.4%	33	.3%	779.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	7 249	685	9.5%	1 126	15.5%	1 811	25.0%	1 000	37.5%	12.6%
Service charges - water revenue	6 419	1 877	29.2%	1 659	25.8%	3 536	55.1%	979	36.8%	69.4%
Service charges - sanitation revenue	1 510	394	26.1%	221	14.6%	616	40.8%	480	103.8%	(53.9%)
Service charges - refuse revenue	915	223	24.4%	197	21.6%	420	46.0%	268	93.9%	(26.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	95	17	17.7%	16	17.1%	33	34.7%	15	38.5%	5.2%
Interest earned - external investments	-	17	-	29	-	46	-	150	-	(80.8%)
Interest earned - outstanding debtors	50	302	604.9%	-	-	302	604.9%	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	111 580	44 445	39.8%	37 856	33.9%	82 301	73.8%	31 679	62.6%	19.5%
Other own revenue	694	174	25.1%	579	83.5%	754	108.6%	1	15.1%	46 143.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	109 273	28 414	26.0%	28 435	26.0%	56 849	52.0%	27 850	64.1%	2.1%
Employee related costs	45 227	10 351	22.9%	12 983	28.7%	23 334	51.6%	9 941	51.0%	30.6%
Remuneration of councillors	8 226	2 089	25.4%	2 030	24.7%	4 119	50.1%	2 088	53.6%	(2.8%)
Debt impairment	1 213	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 826	-	-	-	-	-	-	-	-	-
Finance charges	884	38	4.3%	415	46.9%	453	51.2%	405	47.0%	2.4%
Bulk purchases	11 169	2 069	18.5%	1 567	14.0%	3 636	32.6%	1 858	47.2%	(15.7%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	4 636	5 718	123.3%	2 593	55.9%	8 311	179.3%	2 332	134.8%	11.2%
Transfers and grants	2 021	592	29.3%	817	40.4%	1 409	69.7%	-	-	(100.0%)
Other expenditure	26 071	7 557	29.0%	8 030	30.8%	15 587	59.8%	11 226	85.2%	(28.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	28 890	19 856		13 539		33 395		6 756		
Transfers recognised - capital	104 205	36 355	34.9%	54 621	52.4%	90 976	87.3%	33 334	140.9%	63.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	133 095	56 211		68 160		124 371		40 090		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	133 095	56 211		68 160		124 371		40 090		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	133 095	56 211		68 160		124 371		40 090		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	133 095	56 211		68 160		124 371		40 090		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	133 095	25 831	19.4%	47 487	35.7%	73 318	55.1%	35 375	80.0%	34.2%
National Government	104 205	21 935	21.0%	39 105	37.5%	61 039	58.6%	33 779	101.5%	15.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	104 205	21 935	21.0%	39 105	37.5%	61 039	58.6%	33 779	101.5%	15.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 890	1 736	6.0%	4 765	16.5%	6 501	22.5%	234	2.5%	1 936.1%
Public contributions and donations	-	2 161	-	3 617	-	5 778	-	1 362	-	165.5%
Capital Expenditure Standard Classification	133 095	25 831	19.4%	47 487	35.7%	73 318	55.1%	35 375	80.0%	34.2%
Governance and Administration	1 958	195	10.0%	-	-	195	10.0%	-	17.5%	-
Executive & Council	622	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	231	10	4.1%	-	-	10	4.1%	-	107.3%	-
Corporate Services	1 105	185	16.8%	-	-	185	16.8%	-	234.4%	-
Community and Public Safety	21 092	1 557	7.4%	3 329	15.8%	4 886	23.2%	135	1.0%	2 361.2%
Community & Social Services	12 533	1 557	12.4%	3 329	26.6%	4 886	39.0%	135	1.9%	2 361.2%
Sport And Recreation	8 559	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 688	10 193	51.8%	13 922	70.7%	24 114	122.5%	6 404	52.1%	117.4%
Planning and Development	2 900	-	-	-	-	-	-	1 461	53.7%	(100.0%)
Road Transport	16 788	10 193	60.7%	13 922	82.9%	24 114	143.6%	4 943	50.8%	181.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	90 359	13 887	15.4%	30 237	33.5%	44 123	48.8%	28 835	126.1%	4.9%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	75 359	8 463	11.2%	17 991	23.9%	26 453	35.1%	28 835	190.5%	(37.6%)
Waste Water Management	15 000	5 424	36.2%	12 246	81.6%	17 670	117.8%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	240 928	96 964	40.2%	95 674	39.7%	192 638	80.0%	64 936	90.3%	47.3%
Ratepayers and other	25 103	16 136	64.3%	3 168	12.6%	19 304	76.9%	6 098	108.3%	(48.0%)
Government - operating	111 580	44 445	39.8%	37 856	33.9%	82 301	73.8%	31 679	60.2%	19.5%
Government - capital	104 205	36 355	34.9%	54 621	52.4%	90 976	87.3%	27 009	131.3%	102.2%
Interest	40	28	69.5%	29	72.0%	57	141.5%	150	-	(80.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(104 035)	(22 120)	21.3%	(31 377)	30.2%	(53 496)	51.4%	(42 990)	91.7%	(27.0%)
Suppliers and employees	(103 935)	(21 490)	20.7%	(30 523)	29.4%	(52 013)	50.0%	(42 977)	92.6%	(29.0%)
Finance charges	(100)	(38)	38.0%	(37)	36.8%	(75)	74.8%	(13)	3.4%	185.1%
Transfers and grants	-	(592)	-	(817)	-	(1 409)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	136 892	74 844	54.7%	64 298	47.0%	139 142	101.6%	21 947	88.8%	193.0%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	6 325	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	6 325	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(133 073)	(38 831)	29.2%	(47 487)	35.7%	(86 318)	64.9%	(36 675)	81.7%	29.5%
Capital assets	(133 073)	(38 831)	29.2%	(47 487)	35.7%	(86 318)	64.9%	(36 675)	81.7%	29.5%
Net Cash from/(used) Investing Activities	(133 073)	(38 831)	29.2%	(47 487)	35.7%	(86 318)	64.9%	(30 350)	71.0%	56.5%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(784)	-	-	(392)	50.0%	(392)	50.0%	(392)	50.0%	-
Repayment of borrowing	(784)	-	-	(392)	50.0%	(392)	50.0%	(392)	50.0%	-
Net Cash from/(used) Financing Activities	(784)	-	-	(392)	50.0%	(392)	50.0%	(392)	50.0%	-
Net Increase/(Decrease) in cash held	3 035	36 013	1 186.8%	16 418	541.0%	52 431	1 727.8%	(8 796)	1 440.4%	(286.7%)
Cash/cash equivalents at the year begin:	3 013	3 098	102.8%	39 111	1 298.1%	3 098	102.8%	24 357	5.7%	60.6%
Cash/cash equivalents at the year end:	6 048	39 111	646.7%	55 529	918.2%	55 529	918.2%	15 561	1 076.3%	256.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	928	8.3%	427	3.8%	684	6.1%	9 196	81.9%	11 235	9.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	192	4.4%	181	4.2%	151	3.5%	3 827	88.0%	4 351	3.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	147	4.0%	284	7.7%	280	7.5%	2 999	80.8%	3 709	3.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	140	7.8%	142	7.9%	130	7.2%	1 392	77.2%	1 804	1.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	85	6.1%	85	6.2%	79	5.7%	1 131	81.9%	1 380	1.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	118	.1%	97 412	99.9%	97 530	81.3%	-	-	-	-
Total By Income Source	1 492	1.2%	1 119	.9%	1 441	1.2%	115 956	96.6%	120 008	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	59	29.4%	47	23.4%	71	35.3%	24	12.0%	201	.2%	-	-	-	-
Commercial	565	3.4%	617	3.7%	585	3.5%	14 726	89.3%	16 492	13.7%	-	-	-	-
Households	868	.8%	455	.4%	786	.8%	101 206	98.0%	103 315	86.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 492	1.2%	1 119	.9%	1 441	1.2%	115 956	96.6%	120 008	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	5	100.0%	-	-	-	-	5	66.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	3	100.0%	-	-	-	-	3	33.3%
Total	-	-	8	100.0%	-	-	-	-	8	100.0%

Contact Details

Municipal Manager	Mr Tshepo Bloom	053 773 9300
Financial Manager	Ms Boipelo Dorcas Motlhaping	053 773 9300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GA-SEGONYANA (NC452)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	303 146	91 232	30.1%	58 861	19.4%	150 093	49.5%	60 993	56.8%	(3.5%)
Property rates	33 537	21 388	63.8%	2 791	8.3%	24 179	72.1%	2 632	61.0%	6.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	82 144	11 344	13.8%	9 496	11.6%	20 840	25.4%	10 594	44.1%	(10.4%)
Service charges - water revenue	21 941	3 518	16.0%	4 206	19.2%	7 724	35.2%	5 562	46.6%	(24.4%)
Service charges - sanitation revenue	10 166	2 542	25.0%	2 606	25.6%	5 148	50.6%	2 299	48.5%	13.3%
Service charges - refuse revenue	9 389	1 726	18.4%	1 737	18.5%	3 463	36.9%	1 621	42.9%	7.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 896	297	15.7%	238	12.5%	535	28.2%	289	20.0%	(17.9%)
Interest earned - external investments	-	-	-	-	-	-	-	330	94.8%	(100.0%)
Interest earned - outstanding debtors	1 139	841	73.9%	1 065	93.5%	1 907	167.4%	291	94.5%	266.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 301	636	14.8%	329	7.7%	965	22.4%	565	36.1%	(41.8%)
Licences and permits	3 362	896	26.7%	710	21.1%	1 606	47.8%	629	50.5%	12.7%
Agency services	1 573	421	26.8%	219	13.9%	640	40.7%	430	54.8%	(49.1%)
Transfers recognised - operational	98 754	37 293	37.8%	29 447	29.8%	66 740	67.6%	28 262	80.0%	4.2%
Other own revenue	34 945	10 332	29.6%	6 017	17.2%	16 349	46.8%	7 268	37.4%	(17.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	219	21.9%	(100.0%)
Operating Expenditure	294 001	67 857	23.1%	59 928	20.4%	127 785	43.5%	63 067	45.8%	(5.0%)
Employee related costs	85 703	19 253	22.5%	22 470	26.2%	41 723	48.7%	22 166	44.8%	1.4%
Remuneration of councillors	6 602	1 675	25.4%	1 666	25.2%	3 341	50.6%	2 054	45.9%	(18.9%)
Debt impairment	505	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	37 639	-	-	-	-	-	-	-	-	-
Finance charges	2 964	-	-	40	1.3%	40	1.3%	-	-	(100.0%)
Bulk purchases	60 766	22 769	37.5%	12 217	20.1%	34 986	57.6%	12 107	56.3%	.9%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	7 740	1 902	24.6%	2 131	27.5%	4 033	52.1%	1 295	68.6%	64.5%
Transfers and grants	3 336	546	16.4%	3 473	104.1%	4 018	120.4%	-	-	(100.0%)
Other expenditure	88 746	21 712	24.5%	17 932	20.2%	39 643	44.7%	25 445	62.9%	(29.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	9 145	23 375		(1 066)		22 309		(2 074)		
Transfers recognised - capital	96 197	26 867	27.9%	21 963	22.8%	48 830	50.8%	23 449	50.6%	(6.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	105 342	50 242		20 897		71 139		21 375		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	105 342	50 242		20 897		71 139		21 375		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	105 342	50 242		20 897		71 139		21 375		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	105 342	50 242		20 897		71 139		21 375		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	128 705	29 828	23.2%	22 778	17.7%	52 606	40.9%	25 051	25.6%	(9.1%)
National Government	96 197	26 867	27.9%	21 963	22.8%	48 830	50.8%	23 449	50.6%	(6.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	96 197	26 867	27.9%	21 963	22.8%	48 830	50.8%	23 449	50.6%	(6.3%)
Borrowing	3 705	-	-	-	-	-	-	-	-	-
Internally generated funds	8 803	2 961	33.6%	814	9.3%	3 776	42.9%	1 602	31.7%	(49.2%)
Public contributions and donations	20 000	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	128 705	29 828	23.2%	22 778	17.7%	52 606	40.9%	25 051	25.6%	(9.1%)
Governance and Administration	2 351	50	2.1%	71	3.0%	121	5.1%	856	38.6%	(91.7%)
Executive & Council	1 050	3	.3%	1	.1%	4	.4%	265	39.2%	(99.5%)
Budget & Treasury Office	536	8	1.5%	50	9.3%	58	10.8%	484	77.2%	(89.7%)
Corporate Services	765	39	5.0%	20	2.7%	59	7.7%	107	11.6%	(81.0%)
Community and Public Safety	1 994	15	.8%	172	8.6%	187	9.4%	20	11.2%	765.0%
Community & Social Services	1 994	15	.8%	172	8.6%	187	9.4%	20	2.0%	765.0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	50.3%	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 722	5 398	21.0%	14 120	54.9%	19 518	75.9%	5 997	30.0%	135.4%
Planning and Development	10 085	3 798	37.7%	1 797	17.8%	5 596	55.5%	1 051	10.2%	71.0%
Road Transport	15 637	1 599	10.2%	12 323	78.8%	13 922	89.0%	4 946	67.4%	149.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	98 638	24 366	24.7%	8 415	8.5%	32 780	33.2%	18 179	24.5%	(53.7%)
Electricity	1 000	-	-	-	-	-	-	2 000	3.4%	(100.0%)
Water	97 638	23 822	24.4%	7 990	8.2%	31 812	32.6%	16 179	53.2%	(50.6%)
Waste Water Management	-	544	-	425	-	969	-	-	48.3%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	373 260	149 755	40.1%	75 743	20.3%	225 498	60.4%	96 879	77.5%	(21.8%)
Ratepayers and other	177 227	62 672	35.4%	35 028	19.8%	97 700	55.1%	41 996	71.6%	(16.6%)
Government - operating	98 754	40 523	41.0%	30 338	30.7%	70 861	71.8%	32 050	104.5%	(5.3%)
Government - capital	96 197	45 719	47.5%	9 312	9.7%	55 031	57.2%	22 213	53.7%	(58.1%)
Interest	1 082	841	77.7%	1 065	98.4%	1 907	176.2%	620	108.5%	71.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(256 254)	(98 101)	38.3%	(64 111)	25.0%	(162 212)	63.3%	(86 453)	59.8%	(25.8%)
Suppliers and employees	(253 290)	(97 555)	38.5%	(60 599)	23.9%	(158 154)	62.4%	(86 453)	61.6%	(29.9%)
Finance charges	(2 964)	-	-	(40)	1.3%	(40)	1.3%	-	-	(100.0%)
Transfers and grants	-	(546)	-	(3 473)	-	(4 018)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	117 007	51 654	44.1%	11 632	9.9%	63 286	54.1%	10 426	337.8%	11.6%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	88	14.6%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	88	14.6%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(128 705)	(29 828)	23.2%	(22 778)	17.7%	(52 606)	40.9%	(25 051)	42.5%	(9.1%)
Capital assets	(128 705)	(29 828)	23.2%	(22 778)	17.7%	(52 606)	40.9%	(25 051)	42.5%	(9.1%)
Net Cash from/(used) Investing Activities	(128 705)	(29 828)	23.2%	(22 778)	17.7%	(52 606)	40.9%	(24 963)	42.7%	(8.8%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(2 400)	(40)	1.7%	(1 079)	45.0%	(1 119)	46.6%	(998)	18.5%	8.1%
Repayment of borrowing	(2 400)	(40)	1.7%	(1 079)	45.0%	(1 119)	46.6%	(998)	18.5%	8.1%
Net Cash from/(used) Financing Activities	(2 400)	(40)	1.7%	(1 079)	45.0%	(1 119)	46.6%	(998)	(5.2%)	8.1%
Net Increase/(Decrease) in cash held	(14 099)	21 786	(154.5%)	(12 224)	86.7%	9 562	(67.8%)	(15 535)	(43.1%)	(21.3%)
Cash/cash equivalents at the year begin:	48 159	16 330	33.9%	38 116	79.1%	16 330	33.9%	54 410	36.2%	(29.9%)
Cash/cash equivalents at the year end:	34 061	38 116	111.9%	25 892	76.0%	25 892	76.0%	38 875	4 735.9%	(33.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 177	25.4%	752	16.3%	477	10.3%	2 219	48.0%	4 624	6.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 992	36.0%	1 414	17.0%	795	9.6%	3 112	37.4%	8 312	12.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	893	3.2%	462	1.6%	323	1.1%	26 576	94.1%	28 254	40.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	797	7.1%	501	4.5%	402	3.6%	9 497	84.8%	11 196	16.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	479	6.9%	280	4.0%	212	3.1%	5 949	86.0%	6 920	10.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	318	7.7%	304	7.4%	299	7.2%	3 206	77.7%	4 127	5.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	525	8.6%	281	4.6%	150	2.5%	5 132	84.3%	6 088	8.8%	-	-	-	-
Total By Income Source	7 181	10.3%	3 994	5.7%	2 656	3.8%	55 689	80.1%	69 521	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	458	3.0%	392	2.5%	355	2.3%	14 202	92.2%	15 406	22.2%	-	-	-	-
Commercial	3 506	28.5%	1 292	10.5%	780	6.3%	6 726	54.7%	12 303	17.7%	-	-	-	-
Households	3 068	7.7%	2 196	5.5%	1 397	3.5%	33 051	83.2%	39 712	57.1%	-	-	-	-
Other	149	7.1%	115	5.5%	126	6.0%	1 710	81.5%	2 100	3.0%	-	-	-	-
Total By Customer Group	7 181	10.3%	3 994	5.7%	2 656	3.8%	55 689	80.1%	69 521	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	0	100.0%	0	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	0	100.0%	0	100.0%

Contact Details

Municipal Manager	Mr Edward Ntefang	053 712 9333
Financial Manager	Ms Maneela Semana	053 712 9370

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GAMAGARA (NC453)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	634 709	316 821	49.9%	30 720	4.8%	347 541	54.8%	98 749	56.9%	(68.9%)
Property rates	396 608	253 912	64.0%	16 725	4.2%	270 637	68.2%	5 747	38.9%	191.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	115 695	26 539	22.9%	8 314	7.2%	34 853	30.1%	22 048	50.5%	(62.3%)
Service charges - water revenue	51 851	11 324	21.8%	7 748	14.9%	19 072	36.8%	14 526	47.9%	(46.7%)
Service charges - sanitation revenue	22 341	10 141	45.4%	(5 573)	(24.9%)	4 568	20.4%	2 754	58.9%	(302.4%)
Service charges - refuse revenue	14 893	3 973	26.7%	1 302	8.7%	5 275	35.4%	3 365	62.5%	(61.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	715	117	16.3%	36	5.1%	153	21.4%	157	13.5%	(76.8%)
Interest earned - external investments	500	222	44.4%	7	1.4%	229	45.8%	24	11.9%	(70.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	314	169	53.6%	11	3.6%	180	57.2%	18	16.5%	(36.3%)
Licences and permits	872	103	11.8%	157	18.0%	260	29.8%	165	53.9%	(5.0%)
Agency services	2 919	275	9.4%	479	16.4%	754	25.8%	527	54.7%	(9.1%)
Transfers recognised - operational	25 569	9 370	36.6%	-	-	9 370	36.6%	7 588	49.5%	(100.0%)
Other own revenue	2 432	678	27.9%	1 514	62.3%	2 192	90.1%	41 831	1 318.1%	(96.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	29.9%	-
Operating Expenditure	367 295	88 578	24.1%	25 361	6.9%	113 939	31.0%	53 923	48.2%	(53.0%)
Employee related costs	110 755	24 629	22.2%	7 254	6.5%	31 883	28.8%	21 612	57.0%	(66.4%)
Remuneration of councillors	2 890	664	23.0%	221	7.7%	886	30.6%	535	46.2%	(58.6%)
Debt impairment	6 849	3 039	44.4%	1 013	14.8%	4 052	59.2%	-	-	(100.0%)
Depreciation and asset impairment	53 820	13 710	25.5%	4 570	8.5%	18 280	34.0%	-	-	(100.0%)
Finance charges	3 774	52	1.4%	27	.7%	79	2.1%	1 839	60.9%	(98.5%)
Bulk purchases	111 221	30 009	27.0%	7 619	6.8%	37 628	33.8%	17 910	55.9%	(57.5%)
Other Materials	-	4 930	-	1 138	-	6 068	-	2 596	-	(56.2%)
Contracted services	6 662	1 767	26.5%	419	6.3%	2 185	32.8%	1 793	56.0%	(76.6%)
Transfers and grants	-	798	-	204	-	1 001	-	2 823	36.0%	(92.8%)
Other expenditure	71 324	8 980	12.6%	2 897	4.1%	11 878	16.7%	4 813	29.2%	(39.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	267 414	228 244		5 359		233 603		44 826		
Transfers recognised - capital	20 438	4 781	23.4%	4 990	24.4%	9 771	47.8%	-	10.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	64 500	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	352 352	233 025		10 349		243 374		44 826		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	352 352	233 025		10 349		243 374		44 826		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	352 352	233 025		10 349		243 374		44 826		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	352 352	233 025		10 349		243 374		44 826		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	352 352	15 699	4.5%	5 949	1.7%	21 648	6.1%	28 700	22.3%	(79.3%)
National Government	17 438	2 613	15.0%	1 336	7.7%	3 949	22.6%	6 377	19.5%	(79.1%)
Provincial Government	3 000	3 216	107.2%	875	29.2%	4 090	136.3%	5 549	15.9%	(84.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 438	5 829	28.5%	2 210	10.8%	8 039	39.3%	11 925	17.8%	(81.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	267 414	5 726	2.1%	3 676	1.4%	9 401	3.5%	2 496	9.3%	47.3%
Public contributions and donations	64 500	4 144	6.4%	63	.1%	4 207	6.5%	14 279	43.9%	(99.6%)
Capital Expenditure Standard Classification	352 352	15 699	4.5%	5 949	1.7%	21 648	6.1%	28 700	22.3%	(79.3%)
Governance and Administration	13 632	660	4.8%	3	-	663	4.9%	75	22.9%	(96.0%)
Executive & Council	361	16	4.4%	3	.8%	19	5.2%	-	649.5%	(100.0%)
Budget & Treasury Office	2 212	8	.4%	-	-	8	.4%	40	62.2%	(100.0%)
Corporate Services	11 060	636	5.8%	-	-	636	5.8%	35	6.7%	(100.0%)
Community and Public Safety	44 818	3 496	7.8%	947	2.1%	4 442	9.9%	1 811	5.2%	(47.7%)
Community & Social Services	6 041	12	.2%	-	-	12	.2%	-	-	-
Sport And Recreation	12 705	276	2.2%	47	.4%	323	2.5%	83	2.4%	(43.5%)
Public Safety	9 977	-	-	-	-	-	-	-	1.8%	-
Housing	15 917	3 203	20.1%	875	5.5%	4 078	25.6%	1 727	6.5%	(49.4%)
Health	178	4	2.3%	25	13.9%	29	16.1%	-	-	(100.0%)
Economic and Environmental Services	33 965	1 532	4.5%	23	.1%	1 556	4.6%	10 515	50.1%	(99.8%)
Planning and Development	2 985	15	.5%	23	.8%	38	1.3%	82	8.7%	(71.4%)
Road Transport	30 980	1 518	4.9%	-	-	1 518	4.9%	10 433	52.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	259 938	10 010	3.9%	4 976	1.9%	14 987	5.8%	16 298	26.1%	(69.5%)
Electricity	38 346	620	1.6%	112	.3%	733	1.9%	-	-	(100.0%)
Water	173 092	2 715	1.6%	706	.4%	3 421	2.0%	5 541	26.6%	(87.3%)
Waste Water Management	32 178	6 675	20.7%	1 223	3.8%	7 898	24.5%	10 757	34.0%	(88.6%)
Waste Management	16 322	-	-	2 935	18.0%	2 935	18.0%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	626 040	53 353	8.5%	37 349	6.0%	90 702	14.5%	86 991	45.1%	(57.1%)
Ratepayers and other	579 533	38 980	6.7%	23 876	4.1%	62 856	10.8%	65 725	43.3%	(63.7%)
Government - operating	25 569	9 370	36.6%	7 686	30.1%	17 056	66.7%	7 068	48.0%	8.7%
Government - capital	20 438	4 781	23.4%	5 765	28.2%	10 546	51.6%	14 174	53.2%	(59.3%)
Interest	500	222	44.4%	22	4.4%	244	48.8%	24	11.9%	(7.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(299 494)	(70 504)	23.5%	(40 267)	13.4%	(110 771)	37.0%	(53 431)	62.8%	(24.6%)
Suppliers and employees	(295 720)	(69 654)	23.6%	(38 137)	12.9%	(107 791)	36.5%	(48 769)	65.7%	(21.8%)
Finance charges	(3 774)	(52)	1.4%	(1 696)	44.9%	(1 747)	46.3%	(1 839)	60.9%	(7.8%)
Transfers and grants	-	(798)	-	(435)	-	(1 233)	-	(2 823)	26.5%	(84.6%)
Net Cash from/(used) Operating Activities	326 546	(17 151)	(5.3%)	(2 918)	(.9%)	(20 069)	(6.1%)	33 560	26.1%	(108.7%)
Cash Flow from Investing Activities										
Receipts	69 500	-	-	-	-	-	-	-	17.9%	-
Proceeds on disposal of PPE	64 500	-	-	-	-	-	-	-	29.9%	-
Decrease in non-current debtors	5 000	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(281 882)	(12 338)	4.4%	(11 675)	4.1%	(24 013)	8.5%	(28 558)	27.6%	(59.1%)
Capital assets	(281 882)	(12 338)	4.4%	(11 675)	4.1%	(24 013)	8.5%	(28 558)	27.6%	(59.1%)
Net Cash from/(used) Investing Activities	(212 382)	(12 338)	5.8%	(11 675)	5.5%	(24 013)	11.3%	(28 558)	29.7%	(59.1%)
Cash Flow from Financing Activities										
Receipts	550	133	24.1%	141	25.7%	274	49.8%	118	124.5%	19.5%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	550	133	24.1%	141	25.7%	274	49.8%	118	124.5%	19.5%
Payments	(3 774)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(3 774)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(3 224)	133	(4.1%)	141	(4.4%)	274	(8.5%)	118	(19.0%)	19.5%
Net Increase/(Decrease) in cash held	110 941	(29 356)	(26.5%)	(14 452)	(13.0%)	(43 808)	(39.5%)	5 120	13.7%	(382.3%)
Cash/cash equivalents at the year begin:	64 248	-	-	(29 356)	(45.7%)	-	-	(1 671)	-	1 656.6%
Cash/cash equivalents at the year end:	175 189	(29 356)	(16.8%)	(43 808)	(25.0%)	(43 808)	(25.0%)	3 449	6.4%	(1 370.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	483	100.0%	-	-	-	-	-	-	483	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	483	100.0%	-	-	-	-	-	-	483	100.0%

Contact Details

Municipal Manager	Mr Clement Itumeleng	053 723 2261
Financial Manager	Mr Moses Grond	053 723 2261

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	106 726	30 445	28.5%	21 034	19.7%	51 479	48.2%	23 905	65.6%	(12.0%)
Property rates	-	(7)	-	-	-	(7)	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	(8)	-	-	-	(8)	-	-	-	-
Rental of facilities and equipment	80	19	23.2%	18	22.0%	36	45.2%	16	-	10.0%
Interest earned - external investments	2 757	1 058	38.4%	130	4.7%	1 188	43.1%	473	77.6%	(72.6%)
Interest earned - outstanding debtors	-	53	-	-	-	53	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	73 236	30 107	41.1%	20 690	28.3%	50 797	69.4%	22 411	74.3%	(7.7%)
Other own revenue	30 653	(777)	(2.5%)	193	.6%	(584)	(1.9%)	747	8.6%	(74.1%)
Gains on disposal of PPE	-	-	-	4	-	4	-	259	-	(98.5%)
Operating Expenditure	100 140	19 566	19.5%	22 935	22.9%	42 501	42.4%	23 367	49.5%	(1.9%)
Employee related costs	56 016	11 875	21.2%	13 987	25.0%	25 862	46.2%	12 621	48.2%	10.8%
Remuneration of councillors	4 872	1 006	20.7%	1 009	20.7%	2 015	41.4%	1 001	43.1%	.8%
Debt impairment	-	-	-	-	-	-	-	245	-	(100.0%)
Depreciation and asset impairment	861	-	-	-	-	-	-	1	.1%	(100.0%)
Finance charges	264	-	-	-	-	-	-	(8)	(3.0%)	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	276	-	53	-	329	-	-	-	(100.0%)
Contracted services	2 130	641	30.1%	(316)	(14.8%)	325	15.2%	416	11.5%	(175.9%)
Transfers and grants	10 002	1 240	12.4%	2 244	22.4%	3 484	34.8%	4 976	258.5%	(54.9%)
Other expenditure	25 996	4 529	17.4%	5 973	23.0%	10 502	40.4%	4 115	39.9%	45.2%
Loss on disposal of PPE	-	-	-	(16)	-	(16)	-	-	-	(100.0%)
Surplus/(Deficit)	6 585	10 878		(1 901)		8 978		538		
Transfers recognised - capital	-	-	-	930	-	930	-	3 543	-	(73.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 585	10 878		(971)		9 908		4 081		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	6 585	10 878		(971)		9 908		4 081		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 585	10 878		(971)		9 908		4 081		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 585	10 878		(971)		9 908		4 081		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	0	405	40 488 600.0%	285	28 531 900.0%	690	69 020 500.0%	207	6.6%	38.1%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	382	-	285	-	667	-	207	6.6%	38.1%
Public contributions and donations	0	23	2 310 000.0%	-	-	23	2 310 000.0%	-	-	-
Capital Expenditure Standard Classification	0	405	40 488 600.0%	285	28 531 900.0%	690	69 020 500.0%	207	6.6%	38.1%
Governance and Administration	0	342	34 223 200.0%	285	28 531 900.0%	628	62 755 100.0%	204	7.5%	40.0%
Executive & Council	-	17	-	-	-	17	-	14	-	(100.0%)
Budget & Treasury Office	-	22	-	-	-	22	-	-	-	-
Corporate Services	0	303	30 280 000.0%	285	28 531 900.0%	588	58 811 900.0%	190	7.0%	50.2%
Community and Public Safety	-	51	-	-	-	51	-	-	-	-
Community & Social Services	-	13	-	-	-	13	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	39	-	-	-	39	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	11	-	-	-	11	-	3	.7%	(100.0%)
Planning and Development	-	11	-	-	-	11	-	3	.7%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	86 286	36 069	41.8%	21 964	25.5%	58 033	67.3%	26 901	95.1%	(18.4%)
Ratepayers and other	13 050	6 814	52.2%	1 145	8.8%	7 959	61.0%	3 696	33.6%	(69.0%)
Government - operating	73 236	29 097	39.7%	20 690	28.3%	49 787	68.0%	22 733	112.7%	(9.0%)
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	-	157	-	130	-	287	-	473	77.6%	(72.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(100 141)	(39 708)	39.7%	(6 227)	6.2%	(45 935)	45.9%	(29 451)	104.1%	(78.9%)
Suppliers and employees	(89 875)	(38 608)	43.0%	(3 982)	4.4%	(42 591)	47.4%	(24 897)	95.2%	(84.0%)
Finance charges	(264)	-	-	-	-	-	-	-	-	-
Transfers and grants	(10 002)	(1 100)	11.0%	(2 244)	22.4%	(3 344)	33.4%	(4 554)	2 632.3%	(50.7%)
Net Cash from/(used) Operating Activities	(13 855)	(3 640)	26.3%	15 737	(113.6%)	12 098	(87.3%)	(2 549)	(30.0%)	(717.3%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	259	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	259	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(6 584)	-	-	-	-	-	-	-	-	-
Capital assets	(6 584)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(6 584)	-	-	-	-	-	-	259	(15.8%)	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(264)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(264)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(264)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(20 703)	(3 640)	17.6%	15 737	(76.0%)	12 098	(58.4%)	(2 290)	(140.5%)	(787.2%)
Cash/cash equivalents at the year begin:	(16 565)	3 577	(21.6%)	(63)	.4%	3 577	(21.6%)	2 969	(7.7%)	(102.1%)
Cash/cash equivalents at the year end:	(37 268)	(63)	.2%	15 674	(42.1%)	15 674	(42.1%)	679	(4.0%)	2 207.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	290	4.4%	898	13.6%	139	2.1%	5 296	80.0%	6 623	100.0%	-	-	-	-
Total By Income Source	290	4.4%	898	13.6%	139	2.1%	5 296	80.0%	6 623	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	242	3.7%	889	13.7%	131	2.0%	5 233	80.6%	6 494	98.1%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	47	37.0%	10	7.7%	8	6.3%	63	49.0%	128	1.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	290	4.4%	898	13.6%	139	2.1%	5 296	80.0%	6 623	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	124	53.6%	15	6.4%	1	.2%	92	39.7%	231	100.0%
Total	124	53.6%	15	6.4%	1	.2%	92	39.7%	231	100.0%

Contact Details

Municipal Manager	Mrs M P Bokgwathile	053 712 8731
Financial Manager	Mr Lethlogonolo Molale	053 712 8794

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RICHTERSVELD (NC061)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	58 218	19 952	34.3%	15 141	26.0%	35 093	60.3%	10 051	26.3%	50.6%
Property rates	8 824	8 518	96.5%	(4)	-	8 514	96.5%	(5)	(8.1%)	(22.7%)
Property rates - penalties and collection charges	857	102	11.9%	321	37.5%	423	49.4%	213	46.6%	50.5%
Service charges - electricity revenue	9 114	2 404	26.4%	2 300	25.2%	4 704	51.6%	2 191	39.6%	5.0%
Service charges - water revenue	5 553	1 105	19.9%	1 157	20.8%	2 263	40.7%	1 134	44.7%	2.1%
Service charges - sanitation revenue	1 390	767	55.2%	659	47.4%	1 426	102.6%	576	49.3%	14.5%
Service charges - refuse revenue	2 006	759	37.8%	644	32.1%	1 402	69.9%	582	51.6%	10.6%
Service charges - other	2 752	9	.3%	12	.4%	21	.8%	28	1.6%	(58.2%)
Rental of facilities and equipment	2 205	363	16.5%	288	13.0%	651	29.5%	350	31.4%	(17.9%)
Interest earned - external investments	368	47	12.8%	51	13.9%	98	26.7%	21	6.3%	143.7%
Interest earned - outstanding debtors	1 710	453	26.5%	508	29.7%	961	56.2%	428	38.7%	18.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	11	2	22.4%	1	5.1%	3	27.5%	0	11.9%	36.6%
Licences and permits	1	0	14.2%	0	14.2%	0	28.4%	0	.1%	(25.0%)
Agency services	395	80	20.1%	101	25.5%	180	45.7%	89	69.2%	12.8%
Transfers recognised - operational	18 875	5 073	26.9%	8 874	47.0%	13 948	73.9%	3 995	27.4%	122.1%
Other own revenue	4 158	269	6.5%	230	5.5%	499	12.0%	445	25.2%	(48.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	3	-	(100.0%)
Operating Expenditure	75 166	9 291	12.4%	8 832	11.8%	18 123	24.1%	12 266	27.8%	(28.0%)
Employee related costs	18 583	4 123	22.2%	4 171	22.4%	8 294	44.6%	5 026	44.5%	(17.0%)
Remuneration of councillors	2 199	238	10.8%	238	10.8%	476	21.6%	495	38.9%	(51.9%)
Debt impairment	528	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 018	-	-	-	-	-	-	-	-	-
Finance charges	610	0	-	0	-	0	-	8	2.3%	(99.9%)
Bulk purchases	10 650	2 863	26.9%	2 297	21.6%	5 160	48.4%	2 012	43.8%	14.2%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	633	2	.3%	54	8.5%	55	8.7%	182	27.3%	(70.5%)
Transfers and grants	26 088	453	1.7%	695	2.7%	1 148	4.4%	974	9.3%	(28.6%)
Other expenditure	11 858	1 611	13.6%	1 377	11.6%	2 989	25.2%	3 569	39.1%	(61.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(16 948)	10 662		6 309		16 970		(2 214)		
Transfers recognised - capital	16 983	8	-	24	.1%	31	.2%	14	.3%	66.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35	10 669		6 332		17 002		(2 200)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	35	10 669		6 332		17 002		(2 200)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35	10 669		6 332		17 002		(2 200)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35	10 669		6 332		17 002		(2 200)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	19 618	1 908	9.7%	1 372	7.0%	3 279	16.7%	46	.3%	2 905.2%
National Government	17 983	1 878	10.4%	1 353	7.5%	3 231	18.0%	18	.1%	7 618.4%
Provincial Government	-	23	-	-	-	23	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 983	1 901	10.6%	1 353	7.5%	3 255	18.1%	18	.1%	7 618.4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	107	6	5.7%	19	17.4%	25	23.1%	28	-	(33.7%)
Public contributions and donations	1 528	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	19 618	1 908	9.7%	1 372	7.0%	3 279	16.7%	46	.3%	2 905.2%
Governance and Administration	190	12	6.6%	0	.1%	13	6.7%	46	5.2%	(99.6%)
Executive & Council	150	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	25	12	48.7%	-	-	12	48.7%	23	19.6%	(100.0%)
Corporate Services	15	0	2.0%	0	1.2%	0	3.2%	23	2.6%	(99.2%)
Community and Public Safety	588	23	4.0%	17	2.9%	41	6.9%	-	-	(100.0%)
Community & Social Services	330	23	7.1%	-	-	23	7.1%	-	-	-
Sport And Recreation	178	-	-	17	9.7%	17	9.7%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	80	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 002	1 866	20.7%	1 353	15.0%	3 219	35.8%	-	-	(100.0%)
Planning and Development	800	-	-	-	-	-	-	-	-	-
Road Transport	8 202	1 866	22.7%	1 353	16.5%	3 219	39.2%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	9 838	6	.1%	1	-	7	.1%	-	-	(100.0%)
Electricity	25	-	-	-	-	-	-	-	-	-
Water	9 803	-	-	1	-	1	-	-	-	(100.0%)
Waste Water Management	10	6	57.9%	1	6.4%	6	64.3%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	75 640	20 345	26.9%	20 194	26.7%	40 539	53.6%	15 403	52.4%	31.1%
Ratepayers and other	37 703	15 272	40.5%	15 757	41.8%	31 028	82.3%	11 408	69.2%	38.1%
Government - operating	18 876	5 073	26.9%	4 437	23.5%	9 511	50.4%	3 995	55.7%	11.1%
Government - capital	16 983	-	-	-	-	-	-	-	-	-
Interest	2 078	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(70 348)	(20 250)	28.8%	(19 889)	28.3%	(40 140)	57.1%	(15 464)	55.7%	28.6%
Suppliers and employees	(43 650)	(20 250)	46.4%	(19 888)	45.6%	(40 138)	92.0%	(15 391)	72.7%	29.2%
Finance charges	(610)	(0)	-	(0)	-	(0)	-	(0)	.1%	(98.7%)
Transfers and grants	(26 088)	-	-	(1)	-	(1)	-	(73)	(10.5%)	(98.6%)
Net Cash from/(used) Operating Activities	5 292	95	1.8%	305	5.8%	400	7.6%	(61)	(5.2%)	(602.7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(107)	(130)	121.3%	(4)	3.9%	(134)	125.3%	(67)	12.9%	(93.7%)
Capital assets	(107)	(130)	121.3%	(4)	3.9%	(134)	125.3%	(67)	12.9%	(93.7%)
Net Cash from/(used) Investing Activities	(107)	(130)	121.3%	(4)	3.9%	(134)	125.3%	(67)	12.9%	(93.7%)
Cash Flow from Financing Activities										
Receipts	293	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	293	-	-	-	-	-	-	-	-	-
Payments	(1 213)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 213)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(920)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 265	(35)	(.8%)	301	7.1%	266	6.2%	(127)	(50.9%)	(336.1%)
Cash/cash equivalents at the year begin:	259	270	104.2%	235	90.7%	270	104.2%	850	6.5%	(72.4%)
Cash/cash equivalents at the year end:	4 524	235	5.2%	536	11.8%	536	11.8%	723	4.4%	(25.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	353	3.0%	290	2.5%	276	2.4%	10 754	92.1%	11 674	22.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	459	17.8%	205	7.9%	89	3.5%	1 825	70.8%	2 577	5.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	182	1.3%	155	1.1%	229	1.6%	13 657	96.0%	14 222	27.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	184	2.5%	160	2.2%	144	2.0%	6 867	93.4%	7 355	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	228	2.7%	192	2.3%	169	2.0%	7 901	93.1%	8 489	16.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	.1%	1	.5%	1	.5%	216	98.9%	219	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	36	.5%	60	.9%	40	.6%	6 526	98.0%	6 662	13.0%	-	-	-	-
Total By Income Source	1 442	2.8%	1 062	2.1%	948	1.9%	47 746	93.3%	51 198	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	230	272.6%	1	1.2%	0	.2%	(147)	(174.0%)	84	.2%	-	-	-	-
Commercial	1 560	62.0%	41	1.6%	42	1.7%	871	34.7%	2 514	4.9%	-	-	-	-
Households	7 854	17.5%	400	.9%	398	.9%	36 140	80.7%	44 792	87.5%	-	-	-	-
Other	(8 203)	(215.5%)	620	16.3%	508	13.3%	10 882	285.8%	3 807	7.4%	-	-	-	-
Total By Customer Group	1 442	2.8%	1 062	2.1%	948	1.9%	47 746	93.3%	51 198	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	21	54.6%	17	45.4%	-	-	-	-	38	4.3%
Bulk Water	110	52.2%	101	47.8%	-	-	-	-	212	23.9%
PAYE deductions	162	100.0%	-	-	-	-	-	-	162	18.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	166	100.0%	-	-	-	-	-	-	166	18.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	50	33.0%	103	67.0%	-	-	-	-	153	17.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	135	87.0%	20	13.0%	-	-	-	-	155	17.5%
Total	644	72.8%	241	27.2%	-	-	-	-	886	100.0%

Contact Details

Municipal Manager	Ms D Farmer	027 851 1112
Financial Manager	Ivan Valentein	027 851 1128

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMA KHOI (NC062)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	213 552	81 802	38.3%	40 161	18.8%	121 964	57.1%	38 071	51.5%	5.5%
Property rates	32 343	36 589	113.1%	(1 793)	(5.5%)	34 795	107.6%	57	79.5%	(3 257.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	191	-	(100.0%)
Service charges - electricity revenue	67 378	16 888	25.1%	15 993	23.7%	32 881	48.8%	15 208	41.9%	5.2%
Service charges - water revenue	32 502	4 979	15.3%	6 795	20.9%	11 773	36.2%	5 946	37.0%	14.3%
Service charges - sanitation revenue	9 170	2 292	25.0%	2 328	25.4%	4 620	50.4%	1 781	49.2%	30.7%
Service charges - refuse revenue	10 957	2 369	21.6%	2 323	21.2%	4 692	42.8%	2 190	43.6%	6.1%
Service charges - other	-	199	-	196	-	395	-	232	-	(15.7%)
Rental of facilities and equipment	2 002	(12)	(.6%)	247	12.3%	235	11.8%	(267)	529.7%	(192.3%)
Interest earned - external investments	624	264	42.3%	246	39.3%	510	81.7%	190	21.1%	29.4%
Interest earned - outstanding debtors	3 371	1 000	29.7%	1 106	32.8%	2 107	62.5%	583	86.3%	89.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	273	48	17.5%	50	18.4%	98	35.9%	49	39.1%	2.7%
Licences and permits	1 172	371	31.7%	294	25.1%	665	56.8%	257	55.6%	14.3%
Agency services	1 272	120	9.4%	428	33.7%	548	43.1%	298	45.7%	43.9%
Transfers recognised - operational	40 346	16 504	40.9%	11 765	29.2%	28 269	70.1%	11 134	73.9%	5.7%
Other own revenue	6 642	190	2.9%	185	2.8%	375	5.6%	224	2.4%	(17.4%)
Gains on disposal of PPE	5 500	-	-	-	-	-	-	-	-	-
Operating Expenditure	209 795	53 246	25.4%	60 893	29.0%	114 139	54.4%	51 105	50.8%	19.2%
Employee related costs	65 563	17 651	26.9%	15 473	23.6%	33 124	50.5%	16 705	48.5%	(7.4%)
Remuneration of councillors	4 927	1 068	21.7%	1 119	22.7%	2 187	44.4%	1 123	50.7%	(.4%)
Debt impairment	3 764	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 420	-	-	-	-	-	-	-	-	-
Finance charges	1 732	105	6.1%	62	3.6%	167	9.7%	5	9.3%	1 071.8%
Bulk purchases	84 833	20 859	24.6%	22 444	26.5%	43 303	51.0%	16 225	53.1%	38.3%
Other Materials	8 938	1 590	17.8%	2 513	28.1%	4 102	45.9%	1 869	17.5%	34.5%
Contracted services	994	233	23.4%	771	77.5%	1 003	100.9%	180	689.6%	329.3%
Transfers and grants	-	116	-	243	-	359	-	88	1.7%	177.3%
Other expenditure	33 624	11 624	34.6%	18 268	54.3%	29 893	88.9%	14 911	84.1%	22.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 757	28 557		(20 732)		7 825		(13 035)		
Transfers recognised - capital	16 979	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	20 736	28 557		(20 732)		7 825		(13 035)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	20 736	28 557		(20 732)		7 825		(13 035)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	20 736	28 557		(20 732)		7 825		(13 035)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	20 736	28 557		(20 732)		7 825		(13 035)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	16 979	547	3.2%	3 461	20.4%	4 009	23.6%	14 944	69.3%	(76.8%)
National Government	16 979	547	3.2%	3 461	20.4%	4 009	23.6%	13 316	76.7%	(74.0%)
Provincial Government	-	-	-	-	-	-	-	1 236	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 979	547	3.2%	3 461	20.4%	4 009	23.6%	14 552	85.5%	(76.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	392	7.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	16 979	547	3.2%	3 461	20.4%	4 009	23.6%	14 944	69.3%	(76.8%)
Governance and Administration	-	-	-	-	-	-	-	1 261	66.4%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	1 244	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	17	3.1%	(100.0%)
Community and Public Safety	3 400	-	-	172	5.1%	172	5.1%	26	9.7%	570.5%
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 400	-	-	172	5.1%	172	5.1%	26	9.7%	570.5%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 579	253	2.4%	1 410	13.3%	1 663	15.7%	10 417	102.6%	(86.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	10 579	253	2.4%	1 410	13.3%	1 663	15.7%	10 417	-	(86.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	3 000	294	9.8%	1 879	62.6%	2 173	72.4%	3 241	36.8%	(42.0%)
Electricity	1 000	6	.6%	868	86.8%	875	87.5%	2 977	42.7%	(70.8%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 000	288	14.4%	1 011	50.5%	1 299	64.9%	264	25.5%	283.3%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	220 036	62 628	28.5%	92 016	41.8%	154 644	70.3%	71 124	71.2%	29.4%
Ratepayers and other	158 916	38 434	24.2%	61 361	38.6%	99 795	62.8%	53 164	67.8%	15.4%
Government - operating	40 346	16 904	41.9%	29 380	72.8%	46 284	114.7%	12 119	81.2%	142.4%
Government - capital	16 979	6 100	35.9%	-	-	6 100	35.9%	5 091	79.9%	(100.0%)
Interest	3 795	1 190	31.4%	1 275	33.6%	2 465	65.0%	750	44.7%	69.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(198 533)	(61 464)	31.0%	(85 931)	43.3%	(147 395)	74.2%	(59 190)	67.8%	45.2%
Suppliers and employees	(198 326)	(61 359)	30.9%	(85 869)	43.3%	(147 228)	74.2%	(59 181)	68.4%	45.1%
Finance charges	(207)	(105)	50.6%	(62)	30.2%	(167)	80.8%	(9)	9.4%	604.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	21 503	1 164	5.4%	6 085	28.3%	7 249	33.7%	11 934	99.4%	(49.0%)
Cash Flow from Investing Activities										
Receipts	5 719	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 719	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(16 979)	(541)	3.2%	(2 439)	14.4%	(2 980)	17.6%	(12 104)	58.5%	(79.8%)
Capital assets	(16 979)	(541)	3.2%	(2 439)	14.4%	(2 980)	17.6%	(12 104)	58.5%	(79.8%)
Net Cash from/(used) Investing Activities	(11 260)	(541)	4.8%	(2 439)	21.7%	(2 980)	26.5%	(12 104)	74.4%	(79.8%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 525)	(791)	51.9%	(561)	36.8%	(1 353)	88.7%	(77)	156.8%	626.9%
Repayment of borrowing	(1 525)	(791)	51.9%	(561)	36.8%	(1 353)	88.7%	(77)	156.8%	626.9%
Net Cash from/(used) Financing Activities	(1 525)	(791)	51.9%	(561)	36.8%	(1 353)	88.7%	(77)	156.8%	626.9%
Net Increase/(Decrease) in cash held	8 718	(168)	(1.9%)	3 085	35.4%	2 916	33.5%	(247)	(47.8%)	(1 351.2%)
Cash/cash equivalents at the year begin:	3 331	4 948	148.5%	4 780	143.5%	4 948	148.5%	3 997	28.9%	19.6%
Cash/cash equivalents at the year end:	12 049	4 780	39.7%	7 864	65.3%	7 864	65.3%	3 750	486.1%	109.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 689	14.6%	618	3.4%	614	3.3%	14 507	78.7%	18 429	23.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 333	13.8%	1 675	6.9%	1 097	4.6%	18 004	74.7%	24 110	30.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 739	9.8%	823	4.6%	398	2.2%	14 865	83.4%	17 824	22.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	644	12.9%	271	5.4%	145	2.9%	3 916	78.7%	4 975	6.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	627	6.4%	302	3.1%	173	1.8%	8 735	88.8%	9 837	12.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	141	2.8%	152	3.0%	88	1.7%	4 685	92.5%	5 067	6.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	9 172	11.4%	3 842	4.8%	2 515	3.1%	64 712	80.6%	80 241	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	574	30.3%	190	10.0%	95	5.0%	1 037	54.7%	1 896	2.4%	-	-	-	-
Commercial	2 554	10.1%	1 420	5.6%	692	2.7%	20 684	81.6%	25 350	31.6%	-	-	-	-
Households	6 044	11.4%	2 232	4.2%	1 728	3.3%	42 991	81.1%	52 995	66.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	9 172	11.4%	3 842	4.8%	2 515	3.1%	64 712	80.6%	80 241	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4 376	7.5%	(2 977)	(5.1%)	4 183	7.2%	52 914	90.5%	58 495	45.4%
Bulk Water	2 933	4.5%	2 821	4.3%	210	.3%	59 393	90.9%	65 357	50.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 225	35.7%	(1 183)	(34.5%)	(788)	(22.9%)	4 179	121.7%	3 434	2.7%
Auditor-General	-	-	-	-	320	22.2%	1 120	77.8%	1 440	1.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	8 535	6.6%	(1 339)	(1.0%)	3 925	3.0%	117 606	91.4%	128 726	100.0%

Contact Details

Municipal Manager	Mr BS Lenkoe	277 188 150
Financial Manager	Ms Nozuko Mdaka	027 718 8119

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAMIESBERG (NC064)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	36 354	9 655	26.6%	10 486	28.8%	20 141	55.4%	5 159	76.1%	103.3%
Property rates	4 257	-	-	6 657	156.4%	6 657	156.4%	-	116.4%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	4 889	1 366	27.9%	1 248	25.5%	2 614	53.5%	1 093	67.0%	14.2%
Service charges - water revenue	3 487	800	22.9%	953	27.3%	1 753	50.3%	849	49.5%	12.2%
Service charges - sanitation revenue	1 405	326	23.2%	330	23.5%	655	46.6%	308	58.4%	6.9%
Service charges - refuse revenue	1 877	421	22.4%	422	22.5%	842	44.9%	380	49.4%	11.0%
Service charges - other	-	40	-	17	-	57	-	220	1 311.1%	(92.4%)
Rental of facilities and equipment	-	69	-	61	-	130	-	45	115.1%	34.4%
Interest earned - external investments	-	0	-	1	-	1	-	-	-	(100.0%)
Interest earned - outstanding debtors	1 182	417	35.3%	672	56.9%	1 090	92.2%	618	60.8%	8.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	0	-	0	-	0	-	0	-	(63.1%)
Licences and permits	-	0	-	0	-	0	-	143	-	(99.9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	18 888	5 999	31.8%	-	-	5 999	31.8%	1 406	80.2%	(100.0%)
Other own revenue	371	216	58.4%	129	34.8%	345	93.2%	114	62.1%	13.2%
Gains on disposal of PPE	-	1	-	(3)	-	(2)	-	(19)	-	(82.4%)
Operating Expenditure	37 244	6 821	18.3%	11 514	30.9%	18 335	49.2%	7 533	43.4%	52.8%
Employee related costs	15 036	3 874	25.8%	3 735	24.8%	7 609	50.6%	2 409	43.9%	55.1%
Remuneration of councillors	2 532	400	15.8%	400	15.8%	799	31.6%	269	43.6%	48.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 872	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	625	-	625	-	-	-	(100.0%)
Bulk purchases	9 186	728	7.9%	1 374	15.0%	2 102	22.9%	1 675	46.2%	(18.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	20	-	20	-	-	-	(100.0%)
Transfers and grants	-	888	-	1 217	-	2 106	-	2 102	-	(42.1%)
Other expenditure	7 618	931	12.2%	4 143	54.4%	5 074	66.6%	1 079	20.7%	283.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(890)	2 834		(1 028)		1 806		(2 374)		
Transfers recognised - capital	9 129	-	-	0	-	0	-	352	15.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 239	2 834		(1 028)		1 806		(2 022)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 239	2 834		(1 028)		1 806		(2 022)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 239	2 834		(1 028)		1 806		(2 022)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 239	2 834		(1 028)		1 806		(2 022)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	9 129	4 524	49.6%	2 218	24.3%	6 742	73.9%	816	22.9%	171.7%
National Government	9 129	3 758	41.2%	2 153	23.6%	5 912	64.8%	-	2.0%	(100.0%)
Provincial Government	-	265	-	65	-	329	-	816	-	(92.1%)
District Municipality	-	501	-	-	-	501	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	9 129	4 524	49.6%	2 218	24.3%	6 742	73.9%	816	15.8%	171.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	9 129	4 524	49.6%	2 218	24.3%	6 742	73.9%	816	22.9%	171.7%
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	479	-	65	-	543	-	729	-	(91.1%)
Community & Social Services	-	214	-	-	-	214	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	265	-	65	-	329	-	729	-	(91.1%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	520	-	-	-	520	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	520	-	-	-	520	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	9 129	3 525	38.6%	2 153	23.6%	5 679	62.2%	87	11.0%	2 369.0%
Electricity	-	-	-	-	-	-	-	87	-	(100.0%)
Water	9 129	3 525	38.6%	2 153	23.6%	5 679	62.2%	-	2.0%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	52 123	18 023	34.6%	15 937	30.6%	33 960	65.2%	5 933	42.9%	168.6%
Ratepayers and other	23 810	4 939	20.7%	11 787	49.5%	16 726	70.2%	3 982	31.0%	196.0%
Government - operating	16 540	9 284	56.1%	300	1.8%	9 584	57.9%	1 951	54.1%	(84.6%)
Government - capital	11 685	3 800	32.5%	3 850	32.9%	7 650	65.5%	-	56.6%	(100.0%)
Interest	88	0	.1%	0	.5%	1	.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(34 164)	(28 396)	83.1%	(15 893)	46.5%	(44 289)	129.6%	(10 045)	86.3%	58.2%
Suppliers and employees	(34 034)	(25 692)	75.5%	(13 721)	40.3%	(39 413)	115.8%	(9 229)	76.4%	48.7%
Finance charges	(130)	(22)	17.0%	(19)	14.4%	(41)	31.4%	-	-	(100.0%)
Transfers and grants	-	(2 682)	-	(2 153)	-	(4 835)	-	(816)	-	163.8%
Net Cash from/(used) Operating Activities	17 959	(10 372)	(57.8%)	44	.2%	(10 328)	(57.5%)	(4 112)	9.0%	(101.1%)
Cash Flow from Investing Activities										
Receipts	119	10 349	8 697.0%	-	-	10 349	8 697.0%	-	-	-
Proceeds on disposal of PPE	119	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	10 349	-	-	-	10 349	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(18 486)	-	-	-	-	-	-	-	-	-
Capital assets	(18 486)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(18 367)	10 349	(56.3%)	-	-	10 349	(56.3%)	-	-	-
Cash Flow from Financing Activities										
Receipts	33	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	33	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	33	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(375)	(23)	6.1%	44	(11.7%)	21	(5.6%)	(4 112)	13.7%	(101.1%)
Cash/cash equivalents at the year begin:	2 951	46	1.6%	23	.8%	46	1.6%	7 093	1.7%	(99.7%)
Cash/cash equivalents at the year end:	2 576	23	.9%	67	2.6%	67	2.6%	2 981	11.7%	(97.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	377	3.7%	318	3.1%	308	3.0%	9 279	90.2%	10 283	24.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	242	4.5%	240	4.5%	202	3.8%	4 644	87.2%	5 329	12.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 762	30.6%	203	1.7%	178	1.4%	8 164	66.3%	12 307	28.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	104	4.4%	93	4.0%	83	3.5%	2 080	88.1%	2 360	5.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	111	2.5%	105	2.4%	99	2.2%	4 071	92.8%	4 386	10.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	89	1.1%	89	1.1%	87	1.1%	7 900	96.8%	8 165	19.1%	-	-	-	-
Total By Income Source	4 684	10.9%	1 049	2.4%	957	2.2%	36 139	84.4%	42 829	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 022	34.3%	121	4.1%	71	2.4%	1 768	59.3%	2 982	7.0%	-	-	-	-
Commercial	283	8.8%	130	4.1%	118	3.7%	2 667	83.4%	3 199	7.5%	-	-	-	-
Households	1 566	5.6%	646	2.3%	625	2.2%	25 161	89.9%	27 998	65.4%	-	-	-	-
Other	1 814	21.0%	151	1.7%	143	1.7%	6 543	75.6%	8 651	20.2%	-	-	-	-
Total By Customer Group	4 684	10.9%	1 049	2.4%	957	2.2%	36 139	84.4%	42 829	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	783	6.7%	198	1.7%	1 087	9.3%	9 596	82.3%	11 665	48.1%
Bulk Water	22	2.5%	22	2.6%	18	2.1%	789	92.8%	850	3.5%
PAYE deductions	122	10.2%	130	10.8%	179	15.0%	769	64.1%	1 200	5.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	273	17.7%	209	13.5%	209	13.5%	855	55.3%	1 546	6.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	59	9.3%	59	9.3%	59	9.3%	460	72.2%	637	2.6%
Auditor-General	1 324	20.3%	48	.7%	596	9.1%	4 557	69.8%	6 526	26.9%
Other	-	-	-	-	-	-	1 807	100.0%	1 807	7.5%
Total	2 583	10.7%	666	2.7%	2 148	8.9%	18 833	77.7%	24 230	100.0%

Contact Details

Municipal Manager	Mr Joseph Cloete	027 652 8011
Financial Manager	Mr Rufus Beukes	027 652 8012

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: HANTAM (NC065)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	80 073	17 193	21.5%	10 194	12.7%	27 387	34.2%	23 477	57.7%	(56.6%)
Property rates	6 261	6 261	100.0%	(50)	(.8%)	6 210	99.2%	(30)	92.0%	65.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	20 717	5 798	28.0%	4 831	23.3%	10 629	51.3%	4 376	51.3%	10.4%
Service charges - water revenue	7 806	1 746	22.4%	1 947	24.9%	3 693	47.3%	1 313	43.6%	48.2%
Service charges - sanitation revenue	4 502	2 498	55.5%	2 503	55.6%	5 001	111.1%	1 696	123.8%	47.6%
Service charges - refuse revenue	4 741	-	-	-	-	-	-	-	-	-
Service charges - other	185	120	64.6%	54	29.0%	173	93.7%	22	36.0%	148.4%
Rental of facilities and equipment	757	24	3.2%	23	3.1%	47	6.2%	24	3.7%	(2.1%)
Interest earned - external investments	250	155	62.2%	121	48.6%	277	110.8%	122	139.4%	(.2%)
Interest earned - outstanding debtors	1 080	331	30.7%	378	35.0%	709	65.7%	347	74.4%	9.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	48	15	32.2%	18	37.0%	33	69.2%	9	28.8%	102.0%
Licences and permits	1 413	233	16.5%	356	25.2%	589	41.7%	346	44.0%	3.0%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	25 542	-	-	-	-	-	-	15 234	62.4%	(100.0%)
Other own revenue	6 770	12	.2%	13	.2%	25	.4%	20	10.1%	(37.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	79 692	14 706	18.5%	15 382	19.3%	30 088	37.8%	14 516	38.2%	6.0%
Employee related costs	28 354	6 603	23.3%	8 063	28.4%	14 667	51.7%	7 226	50.4%	11.6%
Remuneration of councillors	2 590	590	22.8%	590	22.8%	1 180	45.6%	552	46.7%	7.0%
Debt impairment	4 784	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 478	1 073	24.0%	1 085	24.2%	2 158	48.2%	-	-	(100.0%)
Finance charges	1 528	-	-	-	-	-	-	-	-	-
Bulk purchases	18 956	3 707	19.6%	2 977	15.7%	6 684	35.3%	3 645	47.8%	(18.3%)
Other Materials	3 758	-	-	-	-	-	-	-	-	-
Contracted services	551	93	16.8%	139	25.3%	232	42.1%	123	78.0%	13.1%
Transfers and grants	160	165	103.4%	-	-	165	103.4%	4	64.4%	(100.0%)
Other expenditure	14 534	2 475	17.0%	2 527	17.4%	5 003	34.4%	2 966	36.6%	(14.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	381	2 487		(5 188)		(2 701)		8 961		
Transfers recognised - capital	11 753	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 134	2 487		(5 188)		(2 701)		8 961		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12 134	2 487		(5 188)		(2 701)		8 961		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 134	2 487		(5 188)		(2 701)		8 961		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 134	2 487		(5 188)		(2 701)		8 961		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	19 368	6 957	35.9%	8 279	42.7%	15 235	78.7%	12 139	57.0%	(31.8%)
National Government	17 753	6 957	39.2%	7 725	43.5%	14 682	82.7%	12 123	99.3%	(36.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 753	6 957	39.2%	7 725	43.5%	14 682	82.7%	12 123	62.4%	(36.3%)
Borrowing	1 500	-	-	-	-	-	-	-	-	-
Internally generated funds	115	-	-	269	233.7%	269	233.7%	16	3.3%	1 530.9%
Public contributions and donations	-	-	-	285	-	285	-	-	-	(100.0%)
Capital Expenditure Standard Classification	19 368	6 957	35.9%	8 279	42.7%	15 235	78.7%	12 139	57.0%	(31.8%)
Governance and Administration	1 500	-	-	2	.1%	2	.1%	16	18.6%	(90.5%)
Executive & Council	-	-	-	1	-	1	-	16	-	(94.7%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 500	-	-	1	-	1	-	-	-	(100.0%)
Community and Public Safety	15	-	-	521	3 474.0%	521	3 474.0%	2 812	-	(81.5%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	15	-	-	521	3 474.0%	521	3 474.0%	2 812	-	(81.5%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	236	-	236	-	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	236	-	236	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	17 853	6 957	39.0%	7 520	42.1%	14 476	81.1%	9 311	63.7%	(19.2%)
Electricity	1 000	287	28.7%	801	80.1%	1 088	108.8%	938	62.1%	(14.6%)
Water	6 850	175	2.5%	31	.5%	206	3.0%	1 893	95.1%	(98.4%)
Waste Water Management	10 003	6 495	64.9%	6 688	66.9%	13 183	131.8%	6 480	58.3%	3.2%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	84 664	29 493	34.8%	18 847	22.3%	48 340	57.1%	20 027	54.1%	(5.9%)
Ratepayers and other	40 223	9 075	22.6%	8 608	21.4%	17 683	44.0%	8 048	43.0%	7.0%
Government - operating	25 542	11 398	44.6%	8 715	34.1%	20 113	78.7%	7 071	76.8%	23.2%
Government - capital	17 753	8 694	49.0%	1 259	7.1%	9 953	56.1%	4 500	44.8%	(72.0%)
Interest	1 146	326	28.5%	265	23.1%	591	51.6%	408	371.5%	(35.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(65 755)	(23 278)	35.4%	(18 060)	27.5%	(41 338)	62.9%	(19 828)	77.6%	(8.9%)
Suppliers and employees	(65 577)	(23 092)	35.2%	(18 037)	27.5%	(41 129)	62.7%	(19 808)	77.6%	(8.9%)
Finance charges	(178)	(22)	12.1%	(22)	12.6%	(44)	24.7%	(16)	22.3%	42.1%
Transfers and grants	-	(165)	-	-	-	(165)	-	(4)	125.3%	(100.0%)
Net Cash from/(used) Operating Activities	18 909	6 215	32.9%	787	4.2%	7 001	37.0%	199	(13.2%)	294.7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(19 368)	(6 102)	31.5%	(7 295)	37.7%	(13 397)	69.2%	(11 196)	57.4%	(34.8%)
Capital assets	(19 368)	(6 102)	31.5%	(7 295)	37.7%	(13 397)	69.2%	(11 196)	57.4%	(34.8%)
Net Cash from/(used) Investing Activities	(19 368)	(6 102)	31.5%	(7 295)	37.7%	(13 397)	69.2%	(11 196)	57.4%	(34.8%)
Cash Flow from Financing Activities										
Receipts	1 520	14	.9%	11	.7%	25	1.6%	19	2.5%	(41.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 500	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	20	14	69.9%	11	55.0%	25	124.9%	19	161.8%	(41.5%)
Payments	(961)	(125)	13.0%	(173)	18.0%	(298)	31.1%	(131)	34.0%	32.3%
Repayment of borrowing	(961)	(125)	13.0%	(173)	18.0%	(298)	31.1%	(131)	34.0%	32.3%
Net Cash from/(used) Financing Activities	559	(111)	(19.9%)	(162)	(29.1%)	(274)	(48.9%)	(112)	(29.2%)	44.7%
Net Increase/(Decrease) in cash held	100	1	1.3%	(6 671)	(6 695.6%)	(6 669)	(6 694.3%)	(11 108)	(2 189.1%)	(39.9%)
Cash/cash equivalents at the year begin:	(717)	487	(67.9%)	488	(68.1%)	487	(67.9%)	222	(386.4%)	119.8%
Cash/cash equivalents at the year end:	(617)	488	(79.1%)	(6 183)	1 002.2%	(6 183)	1 002.2%	(10 886)	2 377.2%	(43.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	841	8.7%	287	3.0%	306	3.2%	8 174	85.1%	9 608	25.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 079	28.3%	161	4.2%	123	3.2%	2 445	64.2%	3 808	10.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	580	7.3%	136	1.7%	1 265	16.0%	5 928	75.0%	7 909	21.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	565	11.3%	195	3.9%	184	3.7%	4 056	81.1%	5 000	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	533	7.1%	204	2.7%	195	2.6%	6 521	87.5%	7 451	20.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	157	4.4%	58	1.6%	47	1.3%	3 293	92.6%	3 556	9.5%	-	-	-	-
Total By Income Source	3 755	10.1%	1 039	2.8%	2 120	5.7%	30 417	81.5%	37 332	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	356	27.3%	102	7.8%	288	22.1%	559	42.8%	1 306	3.5%	-	-	-	-
Commercial	617	30.2%	68	3.3%	74	3.6%	1 283	62.8%	2 041	5.5%	-	-	-	-
Households	2 694	8.1%	821	2.5%	1 639	4.9%	28 217	84.6%	33 371	89.4%	-	-	-	-
Other	88	14.4%	49	7.9%	119	19.4%	358	58.4%	614	1.6%	-	-	-	-
Total By Customer Group	3 755	10.1%	1 039	2.8%	2 120	5.7%	30 417	81.5%	37 332	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	798	48.0%	67	4.0%	41	2.5%	757	45.5%	1 663	83.3%
Other	237	70.9%	53	15.8%	44	13.2%	-	-	333	16.7%
Total	1 035	51.8%	120	6.0%	85	4.3%	757	37.9%	1 997	100.0%

Contact Details

Municipal Manager	Mr Charl du Plessis	027 341 8500
Financial Manager	Mrs Sumari Coetzee	027 341 8505

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAROO HOOGLAND (NC066)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	39 468	19 279	48.8%	9 835	24.9%	29 114	73.8%	8 363	63.8%	17.6%
Property rates	4 862	5 657	116.4%	5	.1%	5 661	116.4%	6	87.1%	(17.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	8 669	2 126	24.5%	2 047	23.6%	4 173	48.1%	1 824	41.8%	12.2%
Service charges - water revenue	2 700	540	20.0%	572	21.2%	1 112	41.2%	522	40.6%	9.7%
Service charges - sanitation revenue	3 493	942	27.0%	933	26.7%	1 875	53.7%	788	77.3%	18.5%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	172	-	144	-	317	-	150	-	(3.7%)
Interest earned - external investments	-	29	-	4	-	33	-	32	-	(88.3%)
Interest earned - outstanding debtors	-	212	-	235	-	447	-	199	-	18.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	1	-	3	-	3	-	2	-	47.6%
Licences and permits	-	13	-	4	-	17	-	0	-	7 050.0%
Agency services	-	40	-	65	-	105	-	63	-	3.1%
Transfers recognised - operational	17 403	8 947	51.4%	4 890	28.1%	13 837	79.5%	4 634	74.2%	5.5%
Other own revenue	2 341	599	25.6%	934	39.9%	1 533	65.5%	144	31.7%	547.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	53 087	9 593	18.1%	9 822	18.5%	19 415	36.6%	9 675	31.3%	1.5%
Employee related costs	18 157	4 546	25.0%	5 456	30.1%	10 002	55.1%	5 589	43.1%	(2.4%)
Remuneration of councillors	1 973	468	23.7%	453	22.9%	920	46.6%	434	-	4.3%
Debt impairment	2 841	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 653	-	-	-	-	-	-	-	-	-
Finance charges	-	24	-	46	-	70	-	35	-	31.2%
Bulk purchases	6 800	1 718	25.3%	1 766	26.0%	3 484	51.2%	2 106	60.1%	(16.1%)
Other Materials	1 181	2 179	184.4%	1 336	113.1%	3 515	297.5%	950	-	40.7%
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	28	-	1	-	29	-	3	-	(59.2%)
Other expenditure	7 482	632	8.4%	763	10.2%	1 394	18.6%	558	3.9%	36.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit)	(13 619)	9 686		14		9 699		(1 312)		
Transfers recognised - capital	-	7 579	-	2 250	-	9 829	-	9 742	-	(76.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	2 139	-	5 356	-	7 495	-	3 192	-	67.8%
Surplus/(Deficit) after capital transfers and contributions	(13 619)	19 404		7 620		27 024		11 622		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(13 619)	19 404		7 620		27 024		11 622		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(13 619)	19 404		7 620		27 024		11 622		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(13 619)	19 404		7 620		27 024		11 622		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	10 490	2 476	23.6%	5 387	51.4%	7 863	75.0%	5 556	48.9%	(3.0%)
National Government	10 490	2 476	23.6%	5 387	51.4%	7 863	75.0%	5 556	48.9%	(3.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	10 490	2 476	23.6%	5 387	51.4%	7 863	75.0%	5 556	48.9%	(3.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	10 490	2 476	23.6%	5 387	51.4%	7 863	75.0%	5 556	48.9%	(3.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	10 490	2 476	23.6%	5 387	51.4%	7 863	75.0%	5 556	50.6%	(3.0%)
Electricity	1 000	-	-	-	-	-	-	1 135	34.4%	(100.0%)
Water	600	-	-	-	-	-	-	4 420	58.9%	(100.0%)
Waste Water Management	8 890	2 476	27.9%	5 387	60.6%	7 863	88.5%	-	72.2%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	58 528	21 571	36.9%	13 629	23.3%	35 200	60.1%	16 614	68.5%	(18.0%)
Ratepayers and other	30 635	4 972	16.2%	6 475	21.1%	11 447	37.4%	4 629	30.7%	39.9%
Government - operating	17 403	8 947	51.4%	5 829	33.5%	14 776	84.9%	4 633	78.2%	25.8%
Government - capital	10 490	7 579	72.2%	1 311	12.5%	8 890	84.7%	7 352	-	(82.2%)
Interest	-	73	-	14	-	87	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(75 181)	(19 008)	25.3%	(7 454)	9.9%	(26 462)	35.2%	(8 855)	53.6%	(15.8%)
Suppliers and employees	(75 181)	(18 980)	25.2%	(7 453)	9.9%	(26 433)	35.2%	(8 985)	85.5%	(17.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(28)	-	(1)	-	(29)	-	130	(.7%)	(100.9%)
Net Cash from/(used) Operating Activities	(16 653)	2 563	(15.4%)	6 175	(37.1%)	8 738	(52.5%)	7 759	9 274.6%	(20.4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	(2 476)	-	(5 387)	-	(7 863)	-	(5 556)	-	(3.0%)
Capital assets	-	(2 476)	-	(5 387)	-	(7 863)	-	(5 556)	-	(3.0%)
Net Cash from/(used) Investing Activities	-	(2 476)	-	(5 387)	-	(7 863)	-	(5 556)	-	(3.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	(24)	-	(46)	-	(70)	-	(35)	-	31.2%
Repayment of borrowing	-	(24)	-	(46)	-	(70)	-	(35)	-	31.2%
Net Cash from/(used) Financing Activities	-	(24)	-	(46)	-	(70)	-	(35)	-	31.2%
Net Increase/(Decrease) in cash held	(16 653)	63	(.4%)	742	(4.5%)	805	(4.8%)	2 169	1 111.3%	(65.8%)
Cash/cash equivalents at the year begin:	-	2 717	-	2 780	-	2 717	-	(1 110)	-	(350.4%)
Cash/cash equivalents at the year end:	(16 653)	2 780	(16.7%)	3 522	(21.1%)	3 522	(21.1%)	1 058	1 474.8%	232.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	240	8.3%	52	1.8%	62	2.1%	2 550	87.8%	2 905	20.6%	-	-	1 872	64.0%
Trade and Other Receivables from Exchange Transactions - Electricity	772	79.3%	110	11.3%	15	1.5%	77	7.9%	974	6.9%	-	-	477	49.0%
Receivables from Non-exchange Transactions - Property Rates	438	14.1%	(135)	(4.4%)	203	6.5%	2 605	83.8%	3 111	22.0%	-	-	1 177	37.0%
Receivables from Exchange Transactions - Waste Water Management	179	7.6%	71	3.0%	58	2.5%	2 055	87.0%	2 363	16.7%	-	-	1 765	74.0%
Receivables from Exchange Transactions - Waste Management	175	6.2%	76	2.7%	58	2.1%	2 497	89.0%	2 806	19.9%	-	-	1 466	52.0%
Receivables from Exchange Transactions - Property Rental Debtors	58	31.5%	9	4.8%	(12)	(6.4%)	128	70.1%	183	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	108	6.0%	26	1.4%	44	2.5%	1 615	90.1%	1 792	12.7%	-	-	5 017	279.0%
Total By Income Source	1 969	13.9%	208	1.5%	429	3.0%	11 528	81.6%	14 133	100.0%	-	-	11 774	83.0%
Debtors Age Analysis By Customer Group														
Organs of State	108	18.0%	(166)	(27.6%)	(40)	(6.7%)	698	116.4%	600	4.2%	-	-	-	-
Commercial	503	44.0%	82	7.2%	64	5.6%	493	43.2%	1 141	8.1%	-	-	-	-
Households	936	9.5%	251	2.6%	191	1.9%	8 437	86.0%	9 816	69.5%	-	-	-	-
Other	423	16.4%	41	1.6%	215	8.3%	1 899	73.7%	2 577	18.2%	-	-	11 774	456.0%
Total By Customer Group	1 969	13.9%	208	1.5%	429	3.0%	11 528	81.6%	14 133	100.0%	-	-	11 774	83.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	280	100.0%	-	-	-	-	-	-	280	14.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	109	75.7%	(114)	(79.1%)	-	-	149	103.4%	144	7.2%
Auditor-General	150	9.5%	-	-	-	-	1 431	90.5%	1 581	78.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	539	26.9%	(114)	(5.7%)	-	-	1 581	78.8%	2 006	100.0%

Contact Details

Municipal Manager		
Financial Manager	Mr M Botha	053 391 3003

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KHAI-MA (NC067)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	48 549	14 951	30.8%	8 464	17.4%	23 415	48.2%	8 872	40.8%	(4.6%)
Property rates	3 319	3 000	90.4%	-	-	3 000	90.4%	-	93.9%	-
Property rates - penalties and collection charges	100	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	6 763	1 886	27.9%	1 501	22.2%	3 387	50.1%	1 352	46.2%	11.0%
Service charges - water revenue	6 599	1 238	18.8%	1 493	22.6%	2 731	41.4%	1 425	39.0%	4.8%
Service charges - sanitation revenue	1 631	221	13.6%	243	14.9%	464	28.5%	220	38.7%	10.6%
Service charges - refuse revenue	763	199	26.1%	199	26.1%	398	52.2%	171	47.6%	16.8%
Service charges - other	49	2	3.4%	1	2.2%	3	5.6%	7	58.1%	(85.3%)
Rental of facilities and equipment	1 083	34	3.1%	67	6.2%	101	9.3%	58	19.6%	16.2%
Interest earned - external investments	200	86	42.9%	52	26.0%	138	68.9%	95	100.2%	(45.1%)
Interest earned - outstanding debtors	648	157	24.2%	197	30.5%	354	54.7%	214	63.5%	(8.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	30	0	.7%	-	-	0	.7%	1	10.2%	(100.0%)
Licences and permits	36	7	20.5%	6	16.7%	13	37.2%	7	49.9%	(18.8%)
Agency services	135	40	29.7%	36	26.8%	76	56.4%	39	47.8%	(6.5%)
Transfers recognised - operational	23 216	8 074	34.8%	3 716	16.0%	11 790	50.8%	5 211	35.3%	(28.7%)
Other own revenue	3 978	6	.2%	953	24.0%	959	24.1%	71	6.6%	1 232.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	48 986	7 433	15.2%	9 242	18.9%	16 675	34.0%	9 221	32.0%	.2%
Employee related costs	17 461	2 898	16.6%	2 814	16.1%	5 712	32.7%	2 494	36.1%	12.8%
Remuneration of councillors	1 858	434	23.4%	421	22.7%	855	46.0%	434	43.6%	(3.0%)
Debt impairment	2 550	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 886	-	-	1 073	37.2%	1 073	37.2%	-	-	(100.0%)
Finance charges	226	-	-	-	-	-	-	-	-	-
Bulk purchases	7 327	-	-	-	-	-	-	1 610	43.9%	(100.0%)
Other Materials	1 633	-	-	-	-	-	-	-	-	-
Contracted services	5	29	572.3%	78	1 557.2%	106	2 129.6%	95	2 907.7%	(17.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	15 013	4 073	27.1%	4 856	32.3%	8 929	59.5%	4 588	32.9%	5.9%
Loss on disposal of PPE	25	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(437)	7 518		(778)		6 740		(349)		
Transfers recognised - capital	19 897	-	-	9 868	49.6%	9 868	49.6%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	19 460	7 518		9 090		16 607		(349)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	19 460	7 518		9 090		16 607		(349)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	19 460	7 518		9 090		16 607		(349)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	19 460	7 518		9 090		16 607		(349)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	19 987	5 943	29.7%	5 305	26.5%	11 248	56.3%	1 051	14.6%	404.5%
National Government	15 154	3 883	25.6%	2 795	18.4%	6 678	44.1%	1 001	20.0%	179.2%
Provincial Government	4 543	2 060	45.3%	2 487	54.7%	4 546	100.1%	49	40.7%	5 022.2%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	200	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	19 897	5 943	29.9%	5 282	26.5%	11 225	56.4%	1 050	16.0%	403.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	90	-	-	-	-	-	-	2	4.4%	(100.0%)
Public contributions and donations	-	-	-	23	-	23	-	-	-	(100.0%)
Capital Expenditure Standard Classification	19 987	5 943	29.7%	5 305	26.5%	11 248	56.3%	1 051	14.6%	404.5%
Governance and Administration	60	-	-	-	-	-	-	81	49.3%	(100.0%)
Executive & Council	60	-	-	-	-	-	-	81	49.3%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 397	2 804	63.8%	-	-	2 804	63.8%	688	31.3%	(100.0%)
Community & Social Services	4 397	2 804	63.8%	-	-	2 804	63.8%	688	31.3%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 699	569	6.5%	4 013	46.1%	4 583	52.7%	1	-	295 214.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	8 699	569	6.5%	4 013	46.1%	4 583	52.7%	1	-	295 214.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	6 832	2 569	37.6%	1 292	18.9%	3 861	56.5%	280	44.4%	360.6%
Electricity	3 000	693	23.1%	1 053	35.1%	1 746	58.2%	280	44.4%	275.4%
Water	880	532	60.5%	68	7.7%	600	68.2%	-	-	(100.0%)
Waste Water Management	2 951	1 344	45.5%	171	5.8%	1 515	51.3%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	54 048	17 606	32.6%	16 977	31.4%	34 583	64.0%	19 890	63.2%	(14.6%)
Ratepayers and other	20 012	5 898	29.5%	9 754	48.7%	15 652	78.2%	11 555	89.2%	(15.6%)
Government - operating	17 482	8 205	46.9%	1 008	5.8%	9 213	52.7%	6 543	50.9%	(84.6%)
Government - capital	16 354	3 397	20.8%	6 127	37.5%	9 524	58.2%	1 668	47.0%	267.4%
Interest	200	106	53.2%	88	43.9%	194	97.1%	126	156.7%	(30.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(34 419)	(14 608)	42.4%	(13 415)	39.0%	(28 023)	81.4%	(24 522)	93.2%	(45.3%)
Suppliers and employees	(34 193)	(14 608)	42.7%	(13 415)	39.2%	(28 023)	82.0%	(24 522)	94.1%	(45.3%)
Finance charges	(226)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	19 630	2 998	15.3%	3 562	18.1%	6 560	33.4%	(4 632)	13.8%	(176.9%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(19 987)	(5 943)	29.7%	(5 305)	26.5%	(11 248)	56.3%	(1 051)	14.6%	404.5%
Capital assets	(19 987)	(5 943)	29.7%	(5 305)	26.5%	(11 248)	56.3%	(1 051)	14.6%	404.5%
Net Cash from/(used) Investing Activities	(19 987)	(5 943)	29.7%	(5 305)	26.5%	(11 248)	56.3%	(1 051)	14.6%	404.5%
Cash Flow from Financing Activities										
Receipts	4	1	25.5%	2	56.2%	4	81.6%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	4	1	25.5%	2	56.2%	4	81.6%	-	-	(100.0%)
Payments	(234)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(234)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(230)	1	(.5%)	2	(1.1%)	4	(1.6%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(588)	(2 944)	500.7%	(1 741)	296.1%	(4 684)	796.8%	(5 683)	10.2%	(69.4%)
Cash/cash equivalents at the year begin:	2 887	7 797	270.1%	4 854	168.1%	7 797	270.1%	12 985	101.8%	(62.6%)
Cash/cash equivalents at the year end:	2 299	4 854	211.1%	3 113	135.4%	3 113	135.4%	7 302	48.3%	(57.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	454	3.1%	477	3.3%	367	2.5%	13 317	91.1%	14 616	40.6%	-	-	13 616	93.0%
Trade and Other Receivables from Exchange Transactions - Electricity	214	18.0%	174	14.6%	127	10.7%	675	56.7%	1 191	3.3%	-	-	571	47.0%
Receivables from Non-exchange Transactions - Property Rates	59	1.8%	35	1.1%	23	.7%	3 153	96.4%	3 270	9.1%	-	-	1 720	52.0%
Receivables from Exchange Transactions - Waste Water Management	69	3.4%	57	2.9%	56	2.8%	1 822	90.9%	2 005	5.6%	-	-	1 872	93.0%
Receivables from Exchange Transactions - Waste Management	60	3.2%	47	2.5%	41	2.2%	1 704	92.0%	1 852	5.2%	-	-	1 820	98.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	67	1.1%	61	1.0%	54	.9%	5 748	96.9%	5 930	16.5%	-	-	4 711	79.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	41	.6%	5	.1%	4	.1%	7 051	99.3%	7 102	19.7%	5	.1%	631	8.0%
Total By Income Source	962	2.7%	857	2.4%	674	1.9%	33 472	93.1%	35 965	100.0%	5	-	24 942	69.0%
Debtors Age Analysis By Customer Group														
Organs of State	25	12.3%	26	12.9%	17	8.2%	134	66.5%	202	.6%	-	-	76	37.0%
Commercial	204	19.7%	163	15.7%	109	10.5%	562	54.2%	1 038	2.9%	-	-	398	38.0%
Households	733	2.1%	669	1.9%	548	1.6%	32 775	94.4%	34 726	96.6%	5	-	24 468	70.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	962	2.7%	857	2.4%	674	1.9%	33 472	93.1%	35 965	100.0%	5	-	24 942	69.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	554	18.3%	708	23.4%	1 765	58.3%	3 027	37.8%
Bulk Water	-	-	253	37.5%	217	32.2%	204	30.3%	674	8.4%
PAYE deductions	122	100.0%	-	-	-	-	-	-	122	1.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	44	6.0%	263	36.1%	235	32.2%	187	25.7%	728	9.1%
Auditor-General	146	4.2%	986	28.5%	101	2.9%	2 223	64.3%	3 457	43.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	312	3.9%	2 056	25.7%	1 261	15.7%	4 380	54.7%	8 008	100.0%

Contact Details

Municipal Manager	Mr Thabo Molete	054 933 1022
Financial Manager	Mr P J van der Merwe	054 933 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMAKWA (DC6)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	90 283	16 296	18.0%	16 527	18.3%	32 822	36.4%	15 947	41.2%	3.6%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	747	162	21.6%	161	21.6%	323	43.2%	154	35.0%	4.5%
Interest earned - external investments	1 950	169	8.7%	182	9.4%	352	18.0%	110	16.7%	66.1%
Interest earned - outstanding debtors	100	15	15.4%	14	14.2%	30	29.6%	14	29.5%	1.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	5	-	-	-	-	-	-	2	46.0%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	6 372	-	-	-	-	-	-	171	3.4%	(100.0%)
Transfers recognised - operational	80 624	15 100	18.7%	16 140	20.0%	31 240	38.7%	12 575	46.5%	28.3%
Other own revenue	485	849	175.1%	28	5.9%	878	181.0%	2 920	227.3%	(99.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	99 650	14 523	14.6%	21 191	21.3%	35 714	35.8%	18 917	34.5%	12.0%
Employee related costs	34 506	9 088	26.3%	9 795	28.4%	18 884	54.7%	10 168	50.4%	(3.7%)
Remuneration of councillors	2 616	618	23.6%	612	23.4%	1 231	47.0%	584	46.4%	4.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 040	-	-	-	-	-	-	-	-	-
Finance charges	1 492	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	36 894	100	.3%	1 064	2.9%	1 163	3.2%	920	20.0%	15.7%
Transfers and grants	4 500	711	15.8%	4 029	89.5%	4 740	105.3%	257	4.2%	1 469.4%
Other expenditure	17 602	4 006	22.8%	5 691	32.3%	9 697	55.1%	6 988	35.0%	(18.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 367)	1 772		(4 664)		(2 892)		(2 970)		
Transfers recognised - capital	847	1	.1%	7	.8%	7	.9%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 520)	1 773		(4 658)		(2 885)		(2 970)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(8 520)	1 773		(4 658)		(2 885)		(2 970)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 520)	1 773		(4 658)		(2 885)		(2 970)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 520)	1 773		(4 658)		(2 885)		(2 970)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	1 154	5	.4%	149	12.9%	154	13.3%	106	6.1%	40.8%
National Government	434	-	-	-	-	-	-	-	-	-
Provincial Government	400	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	13	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	847	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	308	5	1.5%	149	48.5%	154	50.0%	106	7.6%	40.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 154	5	.4%	149	12.9%	154	13.3%	106	6.1%	40.8%
Governance and Administration	243	5	1.9%	39	15.9%	43	17.8%	106	7.6%	(63.6%)
Executive & Council	78	-	-	35	45.0%	35	45.0%	10	52.2%	258.2%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	165	5	2.9%	3	2.1%	8	4.9%	96	6.6%	(96.5%)
Community and Public Safety	445	-	-	-	-	-	-	-	-	-
Community & Social Services	45	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	400	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	467	-	-	110	23.7%	110	23.7%	-	33.7%	(100.0%)
Planning and Development	467	-	-	110	23.7%	110	23.7%	-	33.7%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	91 073	17 143	18.8%	17 226	18.9%	34 368	37.7%	22 425	52.1%	(23.2%)
Ratepayers and other	10 485	732	7.0%	3 019	28.8%	3 751	35.8%	1 889	27.0%	59.8%
Government - operating	78 204	16 226	20.7%	14 010	17.9%	30 236	38.7%	20 412	58.1%	(31.4%)
Government - capital	434	-	-	-	-	-	-	-	201.6%	-
Interest	1 950	185	9.5%	197	10.1%	381	19.5%	124	19.0%	58.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(98 079)	(28 514)	29.1%	(24 317)	24.8%	(52 831)	53.9%	(24 094)	62.8%	.9%
Suppliers and employees	(92 087)	(27 803)	30.2%	(20 288)	22.0%	(48 091)	52.2%	(23 837)	72.1%	(14.9%)
Finance charges	(1 492)	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 500)	(711)	15.8%	(4 029)	89.5%	(4 740)	105.3%	(257)	2.3%	1 469.4%
Net Cash from/(used) Operating Activities	(7 005)	(11 371)	162.3%	(7 091)	101.2%	(18 462)	263.6%	(1 669)	355.6%	324.9%
Cash Flow from Investing Activities										
Receipts	-	6 790	-	14 441	-	21 232	-	7 410	-	94.9%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	7 410	-	(100.0%)
Decrease (increase) in non-current investments	-	6 790	-	14 441	-	21 232	-	-	-	(100.0%)
Payments	(1 154)	(5)	.4%	(149)	12.9%	(154)	13.3%	(106)	6.1%	40.8%
Capital assets	(1 154)	(5)	.4%	(149)	12.9%	(154)	13.3%	(106)	6.1%	40.8%
Net Cash from/(used) Investing Activities	(1 154)	6 786	(588.0%)	14 292	(1 238.5%)	21 078	(1 826.5%)	7 304	(430.8%)	95.7%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(60)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(60)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(60)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(8 219)	(4 586)	55.8%	7 201	(87.6%)	2 615	(31.8%)	5 635	(69.2%)	27.8%
Cash/cash equivalents at the year begin:	50 088	4 615	9.2%	29	.1%	4 615	9.2%	1 855	5.6%	(98.4%)
Cash/cash equivalents at the year end:	41 869	29	.1%	7 230	17.3%	7 230	17.3%	7 489	15.0%	(3.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3	3.0%	4	3.0%	3	2.9%	106	91.1%	117	17.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	86	15.8%	69	12.8%	17	3.0%	372	68.4%	544	82.4%	-	-	-	-
Total By Income Source	89	13.5%	73	11.0%	20	3.0%	478	72.4%	661	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	42	31.4%	42	31.5%	4	3.1%	45	33.9%	133	20.1%	-	-	-	-
Commercial	25	5.1%	24	5.0%	11	2.3%	429	87.6%	490	74.2%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	59.5%	7	18.0%	4	11.5%	4	11.0%	38	5.7%	-	-	-	-
Total By Customer Group	89	13.5%	73	11.0%	20	3.0%	478	72.4%	661	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7	100.0%	-	-	-	-	-	-	7	100.0%
Total	7	100.0%	-	-	-	-	-	-	7	100.0%

Contact Details

Municipal Manager	Ms Madelinne Brandt	027 712 8000
Financial Manager	Mr Rajiv Databin (acting)	027 712 8021

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UBUNTU (NC071)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	85 475	26 716	31.3%	5 084	5.9%	31 800	37.2%	12 663	36.6%	(59.9%)
Property rates	7 757	394	5.1%	82	1.1%	476	6.1%	1 558	40.2%	(94.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 614	1 509	13.0%	505	4.4%	2 014	17.3%	1 268	22.4%	(60.1%)
Service charges - water revenue	6 465	2 422	37.5%	793	12.3%	3 216	49.7%	566	22.2%	40.1%
Service charges - sanitation revenue	3 305	867	26.2%	285	8.6%	1 152	34.9%	463	29.6%	(38.4%)
Service charges - refuse revenue	3 431	1 037	30.2%	346	10.1%	1 382	40.3%	291	21.0%	18.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	658	65	9.9%	28	4.3%	93	14.1%	76	42.0%	(63.2%)
Interest earned - external investments	388	120	30.9%	15	3.8%	135	34.7%	22	36.6%	(32.2%)
Interest earned - outstanding debtors	2 200	683	31.0%	215	9.8%	897	40.8%	681	67.3%	(68.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	21 504	2 178	10.1%	414	1.9%	2 592	12.1%	2 589	27.5%	(84.0%)
Licences and permits	1 063	283	26.6%	103	9.7%	386	36.3%	67	21.4%	54.9%
Agency services	15	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	26 240	10 734	40.9%	109	.4%	10 843	41.3%	3 159	37.5%	(96.5%)
Other own revenue	790	6 426	813.4%	2 188	277.0%	8 614	1 090.4%	1 923	590.1%	13.8%
Gains on disposal of PPE	45	-	-	-	-	-	-	-	-	-
Operating Expenditure	87 598	11 516	13.1%	4 391	5.0%	15 907	18.2%	16 933	35.1%	(74.1%)
Employee related costs	31 664	6 943	21.9%	2 211	7.0%	9 154	28.9%	6 769	40.2%	(67.3%)
Remuneration of councillors	2 837	540	19.0%	180	6.3%	720	25.4%	500	38.7%	(64.0%)
Debt impairment	3 930	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 396	-	-	-	-	-	-	-	-	-
Finance charges	769	115	15.0%	28	3.6%	143	18.5%	68	20.9%	(59.4%)
Bulk purchases	10 715	-	-	158	1.5%	158	1.5%	3 945	80.4%	(96.0%)
Other Materials	-	388	-	103	-	491	-	308	-	(66.5%)
Contracted services	14 005	1 331	9.5%	224	1.6%	1 555	11.1%	-	-	(100.0%)
Transfers and grants	4 029	-	-	-	-	-	-	1 468	34.5%	(100.0%)
Other expenditure	13 252	2 200	16.6%	1 488	11.2%	3 688	27.8%	3 875	40.9%	(61.6%)
Loss on disposal of PPE	1	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 123)	15 200		692		15 893		(4 270)		
Transfers recognised - capital	11 155	298	2.7%	652	5.8%	950	8.5%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 032	15 498		1 344		16 843		(4 270)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 032	15 498		1 344		16 843		(4 270)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 032	15 498		1 344		16 843		(4 270)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 032	15 498		1 344		16 843		(4 270)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	11 155	-	-	-	-	-	-	42	.4%	(100.0%)
National Government	11 155	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 155	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	42	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	11 155	-	-	-	-	-	-	42	.4%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 655	-	-	-	-	-	-	-	-	-
Planning and Development	9 655	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 500	-	-	-	-	-	-	42	-	(100.0%)
Electricity	1 500	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	42	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	92 923	19 053	20.5%	4 577	4.9%	23 630	25.4%	12 663	31.7%	(63.9%)
Ratepayers and other	52 940	7 517	14.2%	4 239	8.0%	11 756	22.2%	8 801	36.9%	(51.8%)
Government - operating	26 240	10 734	40.9%	109	.4%	10 843	41.3%	3 159	37.5%	(96.5%)
Government - capital	11 155	-	-	-	-	-	-	-	-	-
Interest	2 588	802	31.0%	229	8.9%	1 032	39.9%	703	62.2%	(67.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(74 804)	(10 887)	14.6%	(4 561)	6.1%	(15 448)	20.7%	(16 933)	40.1%	(73.1%)
Suppliers and employees	(70 005)	(10 772)	15.4%	(4 533)	6.5%	(15 306)	21.9%	(15 397)	40.6%	(70.6%)
Finance charges	(769)	(115)	14.9%	(28)	3.6%	(143)	18.5%	(68)	20.9%	(59.4%)
Transfers and grants	(4 029)	-	-	-	-	-	-	(1 468)	34.5%	(100.0%)
Net Cash from/(used) Operating Activities	18 120	8 166	45.1%	16	.1%	8 182	45.2%	(4 270)	(54.9%)	(100.4%)
Cash Flow from Investing Activities										
Receipts	45	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	45	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(11 155)	-	-	-	-	-	-	-	-	-
Capital assets	(11 155)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(11 110)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	13	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	13	-	-	-	-	-	-	-	-	-
Payments	(468)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(468)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(455)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	6 554	8 166	124.6%	16	.2%	8 182	124.8%	(4 270)	117.2%	(100.4%)
Cash/cash equivalents at the year begin:	3 017	-	-	8 166	270.7%	-	-	89	-	9 099.9%
Cash/cash equivalents at the year end:	9 571	8 166	85.3%	8 182	85.5%	8 182	85.5%	(4 182)	(179.4%)	(295.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Martin F Fillis	053 621 0026*223
Financial Manager	Ms Levona Plaatjies	053 621 0026*201

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UMSOBOMVU (NC072)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	101 301	32 884	32.5%	24 299	24.0%	57 184	56.4%	15 213	52.4%	59.7%
Property rates	5 031	3 179	63.2%	1 450	28.8%	4 628	92.0%	652	62.3%	122.3%
Property rates - penalties and collection charges	169	41	24.4%	68	40.1%	109	64.5%	-	-	(100.0%)
Service charges - electricity revenue	27 753	5 568	20.1%	4 815	17.3%	10 383	37.4%	4 950	50.5%	(2.7%)
Service charges - water revenue	9 931	2 816	28.4%	3 160	31.8%	5 976	60.2%	2 367	58.6%	33.5%
Service charges - sanitation revenue	7 418	1 946	26.2%	1 957	26.4%	3 903	52.6%	1 778	52.2%	10.1%
Service charges - refuse revenue	5 726	1 504	26.3%	1 484	25.9%	2 988	52.2%	1 356	52.4%	9.4%
Service charges - other	-	-	-	-	-	-	-	46	-	(100.0%)
Rental of facilities and equipment	396	256	64.7%	256	64.6%	511	129.3%	17	8.9%	1 392.5%
Interest earned - external investments	312	181	57.9%	67	21.6%	248	79.6%	99	934.9%	(32.0%)
Interest earned - outstanding debtors	1 427	479	33.5%	495	34.7%	974	68.3%	445	71.8%	11.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 575	382	24.2%	429	27.3%	811	51.5%	22	397.3%	1 873.1%
Licences and permits	710	373	52.5%	(58)	(8.1%)	315	44.3%	90	67.1%	(164.4%)
Agency services	-	-	-	-	-	-	-	43	97.7%	(100.0%)
Transfers recognised - operational	36 664	16 047	43.8%	10 067	27.5%	26 114	71.2%	3 186	54.6%	216.0%
Other own revenue	4 190	113	2.7%	110	2.6%	223	5.3%	163	8.9%	(32.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	126 029	29 762	23.6%	29 218	23.2%	58 980	46.8%	26 627	46.3%	9.7%
Employee related costs	39 057	8 101	20.7%	8 252	21.1%	16 353	41.9%	7 637	44.3%	8.1%
Remuneration of councillors	2 945	748	25.4%	758	25.8%	1 506	51.2%	670	46.7%	13.1%
Debt impairment	5 238	1 309	25.0%	1 310	25.0%	2 619	50.0%	647	39.7%	102.3%
Depreciation and asset impairment	23 834	5 959	25.0%	5 959	25.0%	11 917	50.0%	5 509	41.9%	8.2%
Finance charges	296	102	34.6%	97	32.7%	199	67.2%	125	67.1%	(22.9%)
Bulk purchases	18 670	4 982	26.7%	3 701	19.8%	8 684	46.5%	4 133	52.4%	(10.4%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	4 562	-	-	-	-	-	-	78	42.8%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	31 427	8 561	27.2%	9 141	29.1%	17 702	56.3%	7 827	50.1%	16.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 728)	3 122		(4 918)		(1 796)		(11 414)		
Transfers recognised - capital	43 091	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 363	3 122		(4 918)		(1 796)		(11 414)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	18 363	3 122		(4 918)		(1 796)		(11 414)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 363	3 122		(4 918)		(1 796)		(11 414)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 363	3 122		(4 918)		(1 796)		(11 414)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	40 550	2 818	6.9%	11 077	27.3%	13 894	34.3%	9 701	25.3%	14.2%
National Government	39 000	2 818	7.2%	11 077	28.4%	13 894	35.6%	9 701	32.7%	14.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 000	2 818	7.2%	11 077	28.4%	13 894	35.6%	9 701	30.8%	14.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 550	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	40 550	2 818	6.9%	11 077	27.3%	13 894	34.3%	9 701	25.3%	14.2%
Governance and Administration	1 550	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 550	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	171	-	171	-	-	-	(100.0%)
Community & Social Services	-	-	-	171	-	171	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 000	809	13.5%	690	11.5%	1 499	25.0%	1 846	51.2%	(62.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	6 000	809	13.5%	690	11.5%	1 499	25.0%	1 846	51.2%	(62.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	33 000	2 009	6.1%	10 216	31.0%	12 224	37.0%	7 856	24.2%	30.0%
Electricity	1 500	1 231	82.0%	953	63.5%	2 184	145.6%	-	2.6%	(100.0%)
Water	31 500	778	2.5%	9 263	29.4%	10 041	31.9%	7 789	26.6%	18.9%
Waste Water Management	-	-	-	-	-	-	-	67	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	140 974	38 973	27.6%	43 842	31.1%	82 815	58.7%	30 118	52.6%	45.6%
Ratepayers and other	59 480	12 634	21.2%	25 934	43.6%	38 568	64.8%	12 591	47.4%	106.0%
Government - operating	36 664	16 047	43.8%	10 067	27.5%	26 114	71.2%	3 186	54.6%	216.0%
Government - capital	43 091	10 112	23.5%	7 773	18.0%	17 885	41.5%	14 242	56.7%	(45.4%)
Interest	1 739	181	10.4%	67	3.9%	248	14.3%	99	14.9%	(32.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(88 793)	(35 443)	39.9%	(40 784)	45.9%	(76 227)	85.8%	(30 357)	80.2%	34.3%
Suppliers and employees	(88 439)	(35 341)	40.0%	(40 687)	46.0%	(76 028)	86.0%	(30 232)	80.2%	34.6%
Finance charges	(354)	(102)	28.9%	(97)	27.3%	(199)	56.2%	(125)	67.1%	(22.9%)
Transfers and grants	(0)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	52 181	3 529	6.8%	3 059	5.9%	6 588	12.6%	(240)	15.4%	(1 376.2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(47 898)	(2 818)	5.9%	(11 077)	23.1%	(13 894)	29.0%	(11 311)	26.1%	(2.1%)
Capital assets	(47 898)	(2 818)	5.9%	(11 077)	23.1%	(13 894)	29.0%	(11 311)	26.1%	(2.1%)
Net Cash from/(used) Investing Activities	(47 898)	(2 818)	5.9%	(11 077)	23.1%	(13 894)	29.0%	(11 311)	26.1%	(2.1%)
Cash Flow from Financing Activities										
Receipts	-	40	-	30	-	70	-	27	-	11.7%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	40	-	30	-	70	-	27	-	11.7%
Payments	(728)	(218)	30.0%	(209)	28.8%	(428)	58.8%	(286)	101.3%	(26.9%)
Repayment of borrowing	(728)	(218)	30.0%	(209)	28.8%	(428)	58.8%	(286)	101.3%	(26.9%)
Net Cash from/(used) Financing Activities	(728)	(178)	24.5%	(180)	24.7%	(358)	49.1%	(260)	89.7%	(30.8%)
Net Increase/(Decrease) in cash held	3 555	534	15.0%	(8 198)	(230.6%)	(7 664)	(215.6%)	(11 810)	107.0%	(30.6%)
Cash/cash equivalents at the year begin:	15 612	19 991	128.0%	20 524	131.5%	19 991	128.0%	36 957	136.5%	(44.5%)
Cash/cash equivalents at the year end:	19 167	20 524	107.1%	12 327	64.3%	12 327	64.3%	25 147	151.9%	(51.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	333	1.2%	774	2.8%	783	2.9%	25 285	93.0%	27 176	35.5%	-	-	12 158	44.0%
Trade and Other Receivables from Exchange Transactions - Electricity	1 074	21.9%	391	8.0%	321	6.6%	3 109	63.5%	4 896	6.4%	-	-	2 177	44.0%
Receivables from Non-exchange Transactions - Property Rates	338	5.2%	280	4.3%	230	3.6%	5 614	86.9%	6 463	8.4%	-	-	2 511	38.0%
Receivables from Exchange Transactions - Waste Water Management	479	3.7%	404	3.1%	371	2.9%	11 757	90.4%	13 011	17.0%	-	-	6 649	51.0%
Receivables from Exchange Transactions - Waste Management	199	1.2%	330	2.0%	314	1.9%	15 861	95.0%	16 703	21.8%	-	-	7 063	42.0%
Receivables from Exchange Transactions - Property Rental Debtors	(2)	(.1%)	84	3.7%	80	3.5%	2 144	93.0%	2 305	3.0%	-	-	308	13.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	5 930	100.0%	5 930	7.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8)	(164.3%)	1	29.2%	1	20.2%	11	214.9%	5	-	-	-	597	12 125.0%
Total By Income Source	2 414	3.2%	2 265	3.0%	2 100	2.7%	69 710	91.1%	76 490	100.0%	-	-	31 465	41.0%
Debtors Age Analysis By Customer Group														
Organs of State	348	13.0%	229	8.6%	234	8.8%	1 857	69.6%	2 667	3.5%	-	-	-	-
Commercial	892	20.6%	267	6.2%	200	4.6%	2 972	68.6%	4 331	5.7%	-	-	-	-
Households	1 174	1.7%	1 770	2.5%	1 666	2.4%	64 881	93.4%	69 491	90.9%	-	-	31 465	45.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 414	3.2%	2 265	3.0%	2 100	2.7%	69 710	91.1%	76 490	100.0%	-	-	31 465	41.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 612	100.0%	-	-	-	-	-	-	1 612	83.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	325	100.0%	-	-	-	-	-	-	325	16.8%
Total	1 937	100.0%	-	-	-	-	-	-	1 937	100.0%

Contact Details

Municipal Manager	Mr Amos China Mpela	051 753 0777
Financial Manager	Mr Dionne Timotheus Visagie	051 753 0777/3

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: EMTHANJENI (NC073)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	200 193	58 111	29.0%	42 203	21.1%	100 314	50.1%	37 435	49.6%	12.7%
Property rates	23 785	12 605	53.0%	3 133	13.2%	15 738	66.2%	866	69.6%	261.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	53 614	11 886	22.2%	9 580	17.9%	21 466	40.0%	9 413	39.1%	1.8%
Service charges - water revenue	24 575	5 182	21.1%	5 451	22.2%	10 633	43.3%	4 546	39.7%	19.9%
Service charges - sanitation revenue	13 906	3 576	25.7%	3 568	25.7%	7 145	51.4%	3 352	51.3%	6.5%
Service charges - refuse revenue	8 347	2 060	24.7%	2 058	24.6%	4 117	49.3%	1 947	50.5%	5.7%
Service charges - other	69	106	153.3%	69	100.4%	175	253.8%	98	137.9%	(29.3%)
Rental of facilities and equipment	755	185	24.5%	213	28.2%	398	52.7%	194	69.7%	9.9%
Interest earned - external investments	940	38	4.0%	13	1.4%	51	5.4%	114	21.8%	(88.4%)
Interest earned - outstanding debtors	819	228	27.9%	117	14.3%	346	42.2%	215	50.0%	(45.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	6 624	95	1.4%	1 074	16.2%	1 168	17.6%	296	12.3%	262.4%
Licences and permits	1 874	95	5.1%	84	4.5%	179	9.6%	121	28.1%	(30.4%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	39 633	15 937	40.2%	12 848	32.4%	28 785	72.6%	11 868	62.2%	8.3%
Other own revenue	25 131	5 073	20.2%	3 967	15.8%	9 040	36.0%	4 263	54.6%	(6.9%)
Gains on disposal of PPE	120	1 045	871.0%	26	22.0%	1 072	893.0%	142	552.4%	(81.4%)
Operating Expenditure	201 667	44 476	22.1%	38 495	19.1%	82 971	41.1%	36 647	42.4%	5.0%
Employee related costs	62 980	14 951	23.7%	16 292	25.9%	31 244	49.6%	14 476	47.4%	12.5%
Remuneration of councillors	4 308	970	22.5%	970	22.5%	1 939	45.0%	922	47.2%	5.2%
Debt impairment	10 827	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 681	-	-	-	-	-	-	-	-	-
Finance charges	1 700	228	13.4%	62	3.7%	291	17.1%	87	44.2%	(28.5%)
Bulk purchases	47 529	13 738	28.9%	9 538	20.1%	23 276	49.0%	8 382	53.2%	13.8%
Other Materials	8 350	1 001	12.0%	1 231	14.7%	2 232	26.7%	1 081	13.2%	13.9%
Contracted services	8 830	1 447	16.4%	1 674	19.0%	3 121	35.3%	1 293	38.3%	29.4%
Transfers and grants	13 669	2 901	21.2%	2 892	21.2%	5 793	42.4%	4 332	66.6%	(33.2%)
Other expenditure	34 793	9 240	26.6%	5 836	16.8%	15 076	43.3%	6 073	39.0%	(3.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	1	-	(100.0%)
Surplus/(Deficit)	(1 474)	13 634		3 708		17 342		788		
Transfers recognised - capital	29 248	-	-	-	-	-	-	-	4.2%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 774	13 634		3 708		17 342		788		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	27 774	13 634		3 708		17 342		788		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 774	13 634		3 708		17 342		788		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 774	13 634		3 708		17 342		788		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	40 589	3 346	8.2%	3 165	7.8%	6 511	16.0%	2 182	9.6%	45.1%
National Government	28 448	3 088	10.9%	2 995	10.5%	6 082	21.4%	2 010	9.3%	49.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 448	3 088	10.9%	2 995	10.5%	6 082	21.4%	2 010	9.3%	49.0%
Borrowing	6 000	-	-	-	-	-	-	-	-	-
Internally generated funds	6 141	258	4.2%	170	2.8%	429	7.0%	172	10.9%	(.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	40 589	3 346	8.2%	3 165	7.8%	6 511	16.0%	2 182	9.6%	45.1%
Governance and Administration	1 840	103	5.6%	75	4.1%	177	9.6%	80	6.7%	(6.9%)
Executive & Council	153	16	10.3%	4	2.5%	20	12.8%	2	19.8%	71.0%
Budget & Treasury Office	1 317	-	-	21	1.6%	21	1.6%	9	2.3%	127.3%
Corporate Services	370	87	23.6%	50	13.5%	137	37.0%	69	14.3%	(27.4%)
Community and Public Safety	631	88	13.9%	9	1.5%	97	15.3%	12	1.3%	(24.5%)
Community & Social Services	295	-	-	-	-	-	-	-	-	-
Sport And Recreation	251	88	34.8%	-	-	88	34.8%	-	4.8%	-
Public Safety	85	-	-	9	11.0%	9	11.0%	12	2.4%	(24.5%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 728	3 156	21.4%	3 000	20.4%	6 155	41.8%	994	13.5%	201.8%
Planning and Development	12	3	24.8%	-	-	3	24.8%	926	14.3%	(100.0%)
Road Transport	14 716	3 153	21.4%	3 000	20.4%	6 152	41.8%	68	10.1%	4 311.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	23 390	-	-	81	.3%	81	.3%	1 095	7.0%	(92.6%)
Electricity	1 300	-	-	-	-	-	-	-	-	-
Water	17 110	-	-	81	.5%	81	.5%	1 095	5.7%	(92.6%)
Waste Water Management	3 180	-	-	-	-	-	-	-	-	-
Waste Management	1 800	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	222 911	49 453	22.2%	49 383	22.2%	98 836	44.3%	40 713	43.5%	21.3%
Ratepayers and other	153 090	29 492	19.3%	32 911	21.5%	62 403	40.8%	29 103	45.5%	13.1%
Government - operating	39 633	16 923	42.7%	12 460	31.4%	29 383	74.1%	11 497	67.4%	8.4%
Government - capital	29 248	3 000	10.3%	4 000	13.7%	7 000	23.9%	-	10.5%	(100.0%)
Interest	940	38	4.0%	13	1.4%	51	5.4%	114	21.7%	(88.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(179 239)	(44 476)	24.8%	(38 495)	21.5%	(82 971)	46.3%	(36 355)	52.1%	5.9%
Suppliers and employees	(163 870)	(41 347)	25.2%	(35 541)	21.7%	(76 888)	46.9%	(32 056)	51.9%	10.9%
Finance charges	(1 700)	(228)	13.4%	(62)	3.6%	(290)	17.1%	(87)	44.2%	(29.2%)
Transfers and grants	(13 669)	(2 901)	21.2%	(2 892)	21.2%	(5 793)	42.4%	(4 212)	54.6%	(31.3%)
Net Cash from/(used) Operating Activities	43 672	4 977	11.4%	10 888	24.9%	15 865	36.3%	4 358	23.2%	149.8%
Cash Flow from Investing Activities										
Receipts	120	1 045	871.0%	26	22.0%	1 072	893.0%	142	3 682.7%	(81.4%)
Proceeds on disposal of PPE	120	1 045	871.0%	26	22.0%	1 072	893.0%	142	3 682.7%	(81.4%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(40 589)	(3 346)	8.2%	(3 122)	7.7%	(6 468)	15.9%	(357)	2.6%	774.0%
Capital assets	(40 589)	(3 346)	8.2%	(3 122)	7.7%	(6 468)	15.9%	(357)	2.6%	774.0%
Net Cash from/(used) Investing Activities	(40 469)	(2 301)	5.7%	(3 096)	7.6%	(5 396)	13.3%	(216)	1.5%	1 336.5%
Cash Flow from Financing Activities										
Receipts	6 135	34	.6%	25	.4%	60	1.0%	19	51.6%	30.1%
Short term loans	6 000	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	135	34	25.5%	25	18.7%	60	44.2%	19	51.6%	30.1%
Payments	(3 384)	(842)	24.9%	(499)	14.8%	(1 342)	39.6%	(300)	41.0%	66.7%
Repayment of borrowing	(3 384)	(842)	24.9%	(499)	14.8%	(1 342)	39.6%	(300)	41.0%	66.7%
Net Cash from/(used) Financing Activities	2 751	(808)	(29.4%)	(474)	(17.2%)	(1 282)	(46.6%)	(280)	40.5%	69.2%
Net Increase/(Decrease) in cash held	5 954	1 869	31.4%	7 318	122.9%	9 187	154.3%	3 862	68.9%	89.5%
Cash/cash equivalents at the year begin:	(2 629)	(2 629)	100.0%	(761)	28.9%	(2 629)	100.0%	23	100.0%	(3 366.6%)
Cash/cash equivalents at the year end:	3 324	(761)	(22.9%)	6 558	197.3%	6 558	197.3%	3 886	41.1%	68.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	1 732	11.2%	1 560	10.1%	12 171	78.7%	15 463	30.5%	-	-	15 799	102.0%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	2 937	29.0%	1 063	10.5%	6 144	60.6%	10 145	20.0%	-	-	6 065	59.0%
Receivables from Non-exchange Transactions - Property Rates	-	-	703	6.5%	372	3.5%	9 693	90.0%	10 768	21.2%	-	-	5 994	55.0%
Receivables from Exchange Transactions - Waste Water Management	-	-	886	10.4%	678	8.0%	6 933	81.6%	8 497	16.8%	-	-	10 897	128.0%
Receivables from Exchange Transactions - Waste Management	-	-	468	10.0%	359	7.7%	3 846	82.3%	4 673	9.2%	-	-	5 125	109.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	3 533	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	120	10.5%	88	7.7%	936	81.8%	1 144	2.3%	-	-	2 199	192.0%
Total By Income Source	-	-	6 846	13.5%	4 120	8.1%	39 724	78.4%	50 690	100.0%	-	-	49 612	97.0%
Debtors Age Analysis By Customer Group														
Organs of State	-	-	394	13.7%	377	13.1%	2 108	73.2%	2 880	5.7%	-	-	344	11.0%
Commercial	-	-	2 226	52.7%	578	13.7%	1 421	33.6%	4 225	8.3%	-	-	1 569	37.0%
Households	-	-	3 753	9.5%	2 822	7.1%	33 042	83.4%	39 618	78.2%	-	-	42 581	107.0%
Other	-	-	472	11.9%	342	8.6%	3 153	79.5%	3 967	7.8%	-	-	5 118	129.0%
Total By Customer Group	-	-	6 846	13.5%	4 120	8.1%	39 724	78.4%	50 690	100.0%	-	-	49 612	97.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	589	100.0%	-	-	-	-	-	-	589	21.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 170	100.0%	-	-	-	-	-	-	2 170	78.7%
Total	2 759	100.0%	-	-	-	-	-	-	2 759	100.0%

Contact Details

Municipal Manager	Mr Isak Visser	053 632 9100
Financial Manager	Mr M F Manuel	053 632 9100

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAREEBERG (NC074)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	51 979	15 669	30.1%	9 938	19.1%	25 607	49.3%	13 115	54.3%	(24.2%)
Property rates	4 141	4 167	100.6%	-	-	4 167	100.6%	4 237	84.7%	(100.0%)
Property rates - penalties and collection charges	190	47	24.5%	78	41.0%	125	65.5%	31	34.6%	152.3%
Service charges - electricity revenue	7 981	2 007	25.1%	1 755	22.0%	3 762	47.1%	1 765	46.4%	(.6%)
Service charges - water revenue	4 137	1 052	25.4%	1 028	24.8%	2 080	50.3%	961	49.2%	7.0%
Service charges - sanitation revenue	2 479	643	25.9%	646	26.1%	1 289	52.0%	603	50.6%	7.1%
Service charges - refuse revenue	3 421	856	25.0%	851	24.9%	1 707	49.9%	775	50.1%	9.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	483	158	32.6%	15	3.0%	172	35.6%	107	60.9%	(86.4%)
Interest earned - external investments	1 297	256	19.7%	383	29.5%	639	49.3%	114	29.3%	236.2%
Interest earned - outstanding debtors	3	1	20.6%	1	19.9%	1	40.5%	1	46.2%	(12.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	12	1	4.1%	2	15.4%	2	19.5%	1	28.1%	45.6%
Licences and permits	7	2	30.2%	1	15.4%	3	45.6%	2	69.7%	(39.9%)
Agency services	97	38	38.8%	25	25.6%	62	64.4%	37	68.5%	(32.8%)
Transfers recognised - operational	20 489	5 976	29.2%	5 031	24.6%	11 007	53.7%	4 423	56.1%	13.7%
Other own revenue	7 241	466	6.4%	123	1.7%	589	8.1%	59	11.8%	110.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	53 779	11 885	22.1%	11 610	21.6%	23 495	43.7%	9 177	47.6%	26.5%
Employee related costs	15 378	3 320	21.6%	3 569	23.2%	6 889	44.8%	2 990	42.7%	19.4%
Remuneration of councillors	2 019	453	22.4%	487	24.1%	941	46.6%	444	47.0%	9.8%
Debt impairment	2 340	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 671	-	-	-	-	-	-	-	-	-
Finance charges	531	-	-	-	-	-	-	-	-	-
Bulk purchases	8 544	2 442	28.6%	1 846	21.6%	4 288	50.2%	1 672	49.1%	10.4%
Other Materials	431	89	20.7%	162	37.5%	251	58.2%	114	43.0%	42.2%
Contracted services	541	25	4.5%	24	4.4%	49	9.0%	45	22.4%	(46.5%)
Transfers and grants	8 302	3 711	44.7%	2 766	33.3%	6 478	78.0%	1 745	91.5%	58.5%
Other expenditure	12 019	1 844	15.3%	2 756	22.9%	4 600	38.3%	2 167	34.8%	27.2%
Loss on disposal of PPE	2	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 800)	3 784		(1 672)		2 112		3 938		
Transfers recognised - capital	19 848	3 302	16.6%	690	3.5%	3 992	20.1%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 048	7 086		(982)		6 104		3 938		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	18 048	7 086		(982)		6 104		3 938		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 048	7 086		(982)		6 104		3 938		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 048	7 086		(982)		6 104		3 938		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	19 848	3 303	16.6%	693	3.5%	3 996	20.1%	408	4.9%	69.7%
National Government	7 848	3 087	39.3%	571	7.3%	3 657	46.6%	344	3.8%	65.6%
Provincial Government	12 000	215	1.8%	120	1.0%	335	2.8%	24	-	394.6%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	19 848	3 302	16.6%	690	3.5%	3 992	20.1%	369	4.1%	87.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1	-	3	-	4	-	40	-	(93.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	19 848	3 303	16.6%	693	3.5%	3 996	20.1%	408	4.9%	69.7%
Governance and Administration	-	1	-	3	-	4	-	179	-	(98.5%)
Executive & Council	-	1	-	-	-	1	-	-	-	-
Budget & Treasury Office	-	0	-	3	-	3	-	169	-	(98.4%)
Corporate Services	-	0	-	-	-	0	-	10	-	(100.0%)
Community and Public Safety	3 848	1 324	34.4%	154	4.0%	1 478	38.4%	107	2.2%	44.5%
Community & Social Services	800	-	-	120	15.0%	120	15.0%	24	6.0%	394.6%
Sport And Recreation	3 048	1 324	43.5%	34	1.1%	1 359	44.6%	82	1.8%	(58.4%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 750	1 977	71.9%	536	19.5%	2 514	91.4%	123	2.9%	335.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	2 750	1 977	71.9%	536	19.5%	2 514	91.4%	123	2.9%	335.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	13 250	0	-	-	-	0	-	-	-	-
Electricity	500	-	-	-	-	-	-	-	-	-
Water	12 000	-	-	-	-	-	-	-	-	-
Waste Water Management	750	0	-	-	-	0	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	69 358	14 892	21.5%	13 852	20.0%	28 743	41.4%	8 907	45.0%	55.5%
Ratepayers and other	27 850	4 811	17.3%	4 437	15.9%	9 248	33.2%	4 370	34.9%	1.5%
Government - operating	20 489	5 976	29.2%	5 031	24.6%	11 007	53.7%	4 423	64.6%	13.7%
Government - capital	19 848	3 848	19.4%	4 000	20.2%	7 848	39.5%	-	33.0%	(100.0%)
Interest	1 171	257	21.9%	384	32.8%	640	54.7%	115	29.4%	234.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(47 768)	(27 542)	57.7%	(23 319)	48.8%	(50 861)	106.5%	(17 803)	99.5%	31.0%
Suppliers and employees	(38 935)	(23 831)	61.2%	(20 552)	52.8%	(44 383)	114.0%	(16 058)	102.8%	28.0%
Finance charges	(531)	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 302)	(3 711)	44.7%	(2 766)	33.3%	(6 478)	78.0%	(1 745)	91.5%	58.5%
Net Cash from/(used) Operating Activities	21 589	(12 651)	(58.6%)	(9 467)	(43.9%)	(22 118)	(102.4%)	(8 895)	(264.4%)	6.4%
Cash Flow from Investing Activities										
Receipts	9	16 580	183 305.5%	9 899	109 441.7%	26 479	292 747.2%	9 745	226 124.5%	1.6%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	9	2	26.7%	2	26.9%	5	53.6%	2	51.5%	4.1%
Decrease in other non-current receivables	-	-	-	-	-	-	-	9 743	-	(100.0%)
Decrease (increase) in non-current investments	-	16 578	-	9 897	-	26 474	-	-	-	(100.0%)
Payments	(19 848)	(3 303)	16.6%	(693)	3.5%	(3 996)	20.1%	(408)	4.9%	69.7%
Capital assets	(19 848)	(3 303)	16.6%	(693)	3.5%	(3 996)	20.1%	(408)	4.9%	69.7%
Net Cash from/(used) Investing Activities	(19 839)	13 277	(66.9%)	9 206	(46.4%)	22 483	(113.3%)	9 337	(220.3%)	(1.4%)
Cash Flow from Financing Activities										
Receipts	29	8	27.6%	9	31.0%	17	58.6%	6	47.6%	57.9%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	29	8	27.6%	9	31.0%	17	58.6%	6	47.6%	57.9%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	29	8	27.6%	9	31.0%	17	58.6%	6	47.6%	57.9%
Net Increase/(Decrease) in cash held	1 779	634	35.6%	(252)	(14.2%)	382	21.5%	447	(17.3%)	(156.4%)
Cash/cash equivalents at the year begin:	21 089	21 089	100.0%	21 723	103.0%	21 089	100.0%	23 030	102.3%	(5.7%)
Cash/cash equivalents at the year end:	22 869	21 723	95.0%	21 471	93.9%	21 471	93.9%	23 477	111.3%	(8.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(48)	(10.1%)	114	23.9%	66	13.8%	345	72.4%	477	8.6%	-	-	147	30.0%
Trade and Other Receivables from Exchange Transactions - Electricity	261	32.1%	109	13.4%	76	9.4%	368	45.2%	814	14.6%	-	-	128	15.0%
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	2 669	100.0%	2 669	47.9%	-	-	1 970	73.0%
Receivables from Exchange Transactions - Waste Water Management	(65)	(23.3%)	73	26.4%	45	16.3%	224	80.6%	278	5.0%	-	-	163	58.0%
Receivables from Exchange Transactions - Waste Management	5	1.2%	83	18.4%	55	12.1%	309	68.2%	452	8.1%	-	-	165	36.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	0	.1%	4	1.7%	263	98.2%	268	4.8%	-	-	241	89.0%
Interest on Arrear Debtor Accounts	-	-	2	.4%	20	4.8%	404	94.8%	426	7.6%	-	-	386	90.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	187	100.0%	-	-	-	-	-	-	187	3.4%	-	-	-	-
Total By Income Source	341	6.1%	382	6.8%	267	4.8%	4 581	82.2%	5 570	100.0%	-	-	3 200	57.0%
Debtors Age Analysis By Customer Group														
Organs of State	62	46.5%	56	41.8%	13	10.1%	2	1.6%	134	2.4%	-	-	-	-
Commercial	138	23.4%	29	4.9%	19	3.2%	405	68.5%	591	10.6%	-	-	437	74.0%
Households	140	2.9%	297	6.1%	234	4.8%	4 174	86.1%	4 846	87.0%	-	-	2 762	57.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	341	6.1%	382	6.8%	267	4.8%	4 581	82.2%	5 570	100.0%	-	-	3 200	57.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr W. de Bruin	053 382 3012
Financial Manager	Mr Brennan Rossouw	053 382 3012

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RENOSTERBERG (NC075)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	42 199	13 070	31.0%	1 066	2.5%	14 136	33.5%	9 770	47.0%	(89.1%)
Property rates	2 963	530	17.9%	188	6.3%	718	24.2%	1 238	34.0%	(84.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	8 397	1 205	14.3%	437	5.2%	1 642	19.6%	1 191	27.1%	(63.3%)
Service charges - water revenue	2 853	703	24.7%	255	9.0%	959	33.6%	1 200	59.4%	(78.7%)
Service charges - sanitation revenue	1 910	259	13.6%	120	6.3%	379	19.8%	416	38.4%	(71.2%)
Service charges - refuse revenue	831	211	25.4%	66	7.9%	277	33.3%	208	46.3%	(68.5%)
Service charges - other	-	185	-	-	-	185	-	-	-	-
Rental of facilities and equipment	430	-	-	-	-	-	-	112	38.4%	(100.0%)
Interest earned - external investments	350	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	11	-	-	-	-	-	-	14	54.0%	(100.0%)
Licences and permits	1	-	-	-	-	-	-	-	30.6%	-
Agency services	65	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	19 786	9 673	48.9%	-	-	9 673	48.9%	5 191	56.4%	(100.0%)
Other own revenue	53	304	575.8%	-	-	304	575.8%	200	112.4%	(100.0%)
Gains on disposal of PPE	4 550	-	-	-	-	-	-	-	-	-
Operating Expenditure	40 335	7 808	19.4%	3 018	7.5%	10 826	26.8%	9 523	37.6%	(68.3%)
Employee related costs	17 189	4 065	23.6%	1 809	10.5%	5 873	34.2%	3 268	43.1%	(44.7%)
Remuneration of councillors	2 008	169	8.4%	-	-	169	8.4%	-	3.9%	-
Debt impairment	1 181	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 498	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	7 006	-	-	-	-	-	-	719	36.9%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	290	19	6.4%	-	-	19	6.4%	625	125.0%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	2 556	-	(100.0%)
Other expenditure	8 164	3 556	43.6%	1 209	14.8%	4 765	58.4%	2 354	52.5%	(48.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 864	5 262		(1 952)		3 310		247		
Transfers recognised - capital	7 741	7 741	100.0%	-	-	7 741	100.0%	3 626	61.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 605	13 003		(1 952)		11 051		3 873		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 605	13 003		(1 952)		11 051		3 873		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 605	13 003		(1 952)		11 051		3 873		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 605	13 003		(1 952)		11 051		3 873		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	7 741	6 427	83.0%	3 838	49.6%	10 265	132.6%	2 181	53.2%	76.0%
National Government	7 741	6 382	82.4%	2 190	28.3%	8 572	110.7%	2 181	53.2%	.4%
Provincial Government	-	-	-	1 648	-	1 648	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	7 741	6 382	82.4%	3 838	49.6%	10 219	132.0%	2 181	53.2%	76.0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	45	-	-	-	45	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	7 741	6 427	83.0%	3 838	49.6%	10 265	132.6%	2 181	53.2%	76.0%
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 741	5 428	70.1%	1 648	21.3%	7 076	91.4%	2 181	71.5%	(24.5%)
Planning and Development	-	-	-	-	-	-	-	2 181	-	(100.0%)
Road Transport	7 741	5 428	70.1%	1 648	21.3%	7 076	91.4%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	999	-	2 190	-	3 189	-	-	-	(100.0%)
Electricity	-	45	-	1 600	-	1 645	-	-	-	(100.0%)
Water	-	953	-	590	-	1 544	-	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	42 199	20 313	48.1%	683	1.6%	20 996	49.8%	10 532	47.1%	(93.5%)
Ratepayers and other	22 083	2 822	12.8%	666	3.0%	3 488	15.8%	1 715	23.9%	(61.2%)
Government - operating	19 766	9 673	48.9%	-	-	9 673	48.9%	5 191	71.5%	(100.0%)
Government - capital	-	7 741	-	-	-	7 741	-	3 626	31.9%	(100.0%)
Interest	350	77	22.0%	17	4.8%	94	26.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(40 334)	(7 189)	17.8%	(5 654)	14.0%	(12 843)	31.8%	(11 066)	84.2%	(48.9%)
Suppliers and employees	(40 334)	(7 189)	17.8%	(5 654)	14.0%	(12 843)	31.8%	(11 066)	84.2%	(48.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 865	13 124	703.7%	(4 971)	(266.5%)	8 153	437.2%	(534)	(38.5%)	830.1%
Cash Flow from Investing Activities										
Receipts	21 045	-	-	-	-	-	-	570	240.6%	(100.0%)
Proceeds on disposal of PPE	4 550	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	16 495	-	-	-	-	-	-	1 002	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	(432)	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(7 741)	(5 428)	70.1%	(3 838)	49.6%	(9 266)	119.7%	-	-	(100.0%)
Capital assets	(7 741)	(5 428)	70.1%	(3 838)	49.6%	(9 266)	119.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	13 304	(5 428)	(40.8%)	(3 838)	(28.8%)	(9 266)	(69.6%)	570	1 374.9%	(773.1%)
Cash Flow from Financing Activities										
Receipts	5	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	5	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	15 174	7 695	50.7%	(8 809)	(58.0%)	(1 113)	(7.3%)	36	(3.0%)	(24 773.0%)
Cash/cash equivalents at the year begin:	1 000	294	29.4%	7 990	799.0%	294	29.4%	211	9.3%	3 690.3%
Cash/cash equivalents at the year end:	16 174	7 990	49.4%	(819)	(5.1%)	(819)	(5.1%)	246	1.2%	(432.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr SW Madyo	053 663 0041 x 205
Financial Manager	Ms Berenice Muller	053 663 0041 x 203

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: THEMBELIHLE (NC076)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	51 290	14 003	27.3%	14 002	27.3%	28 005	54.6%	8 197	51.6%	70.8%
Property rates	3 401	2 862	84.2%	(69)	(2.0%)	2 793	82.1%	(82)	112.1%	(15.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 925	2 770	27.9%	2 022	20.4%	4 792	48.3%	2 978	50.1%	(32.1%)
Service charges - water revenue	3 438	(74)	(2.2%)	494	14.4%	419	12.2%	761	51.0%	(35.1%)
Service charges - sanitation revenue	2 492	593	23.8%	542	21.7%	1 135	45.5%	771	57.9%	(29.7%)
Service charges - refuse revenue	1 368	315	23.0%	259	18.9%	575	42.0%	414	57.0%	(37.5%)
Service charges - other	-	46	-	59	-	104	-	66	-	(11.8%)
Rental of facilities and equipment	488	150	30.7%	99	20.3%	249	50.9%	127	48.6%	(22.0%)
Interest earned - external investments	347	87	25.0%	114	32.8%	200	57.8%	43	97.0%	162.2%
Interest earned - outstanding debtors	3 178	234	7.4%	219	6.9%	453	14.3%	91	93.7%	141.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 021	1	-	4	.1%	5	.1%	6	7.4%	(29.1%)
Licences and permits	280	8	3.0%	9	3.2%	17	6.2%	5	5.4%	68.1%
Agency services	-	44	-	28	-	72	-	(77)	-	(135.9%)
Transfers recognised - operational	21 532	6 618	30.7%	9 117	42.3%	15 734	73.1%	2 423	45.2%	276.2%
Other own revenue	819	347	42.4%	1 108	135.3%	1 455	177.7%	670	38.4%	65.2%
Gains on disposal of PPE	-	1	-	-	-	1	-	-	-	-
Operating Expenditure	55 137	8 203	14.9%	10 031	18.2%	18 235	33.1%	9 646	31.0%	4.0%
Employee related costs	21 325	4 951	23.2%	5 731	26.9%	10 682	50.1%	4 322	46.4%	32.6%
Remuneration of councillors	2 380	435	18.3%	379	15.9%	813	34.2%	450	47.2%	(15.9%)
Debt impairment	8 749	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 291	-	-	-	-	-	-	-	-	-
Finance charges	393	306	77.8%	342	87.1%	648	164.9%	19	33.5%	1 680.8%
Bulk purchases	6 898	30	.4%	821	11.9%	852	12.3%	1 374	20.6%	(40.2%)
Other Materials	1 288	123	9.5%	288	22.4%	411	31.9%	365	37.8%	(21.0%)
Contracted services	161	222	137.8%	278	172.9%	500	310.7%	136	81.2%	104.4%
Transfers and grants	1 313	991	75.5%	(485)	(37.0%)	506	38.5%	332	305.1%	(246.2%)
Other expenditure	9 340	1 146	12.3%	2 676	28.7%	3 822	40.9%	2 647	38.0%	1.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 848)	5 800		3 970		9 771		(1 448)		
Transfers recognised - capital	21 088	1 137	5.4%	345	1.6%	1 482	7.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 241	6 937		4 315		11 252		(1 448)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 241	6 937		4 315		11 252		(1 448)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 241	6 937		4 315		11 252		(1 448)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 241	6 937		4 315		11 252		(1 448)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	21 088	2 642	12.5%	7 373	35.0%	10 015	47.5%	1 799	12.8%	309.8%
National Government	20 007	1 364	6.8%	7 040	35.2%	8 404	42.0%	1 709	7.7%	312.0%
Provincial Government	-	1 278	-	333	-	1 611	-	90	63.0%	269.3%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 007	2 642	13.2%	7 373	36.8%	10 015	50.1%	1 799	12.8%	309.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 081	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	21 088	2 642	12.5%	7 373	35.0%	10 015	47.5%	1 799	12.8%	309.8%
Governance and Administration	70	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	70	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 068	1 100	9.9%	2 875	26.0%	3 975	35.9%	225	5.7%	1 180.4%
Planning and Development	10 068	1 100	10.9%	2 875	28.6%	3 975	39.5%	225	5.7%	1 180.4%
Road Transport	1 000	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	9 950	1 542	15.5%	4 497	45.2%	6 039	60.7%	1 574	17.4%	185.6%
Electricity	4 470	-	-	-	-	-	-	-	-	-
Water	5 399	1 542	28.6%	4 497	83.3%	6 039	111.9%	1 484	17.1%	203.0%
Waste Water Management	-	-	-	-	-	-	-	90	-	(100.0%)
Waste Management	81	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	65 469	22 503	34.4%	16 159	24.7%	38 662	59.1%	14 720	86.2%	9.8%
Ratepayers and other	21 066	8 011	38.0%	5 467	26.0%	13 478	64.0%	7 983	107.7%	(31.5%)
Government - operating	21 602	9 757	45.2%	7 348	34.0%	17 105	79.2%	2 781	61.5%	164.2%
Government - capital	21 088	4 735	22.5%	3 345	15.9%	8 080	38.3%	3 956	89.6%	(15.5%)
Interest	1 713	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(43 627)	(21 141)	48.5%	(11 219)	25.7%	(32 360)	74.2%	(12 366)	146.8%	(9.3%)
Suppliers and employees	(41 921)	(20 763)	49.5%	(10 488)	25.0%	(31 250)	74.5%	(12 032)	146.6%	(12.8%)
Finance charges	(393)	(197)	50.2%	(321)	81.6%	(518)	131.8%	(2)	3.3%	16 757.8%
Transfers and grants	(1 313)	(181)	13.8%	(411)	31.3%	(592)	45.1%	(332)	305.1%	23.8%
Net Cash from/(used) Operating Activities	21 842	1 362	6.2%	4 940	22.6%	6 302	28.9%	2 354	8.0%	109.8%
Cash Flow from Investing Activities										
Receipts	-	41	-	50	-	91	-	29	-	73.0%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	41	-	50	-	91	-	29	-	73.0%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(18 370)	(1 584)	8.6%	(7 373)	40.1%	(8 957)	48.8%	(1 799)	14.2%	309.8%
Capital assets	(18 370)	(1 584)	8.6%	(7 373)	40.1%	(8 957)	48.8%	(1 799)	14.2%	309.8%
Net Cash from/(used) Investing Activities	(18 370)	(1 544)	8.4%	(7 322)	39.9%	(8 866)	48.3%	(1 770)	14.0%	313.7%
Cash Flow from Financing Activities										
Receipts	47	53	112.2%	38	79.4%	91	191.6%	49	144.6%	(23.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	47	53	112.2%	38	79.4%	91	191.6%	49	144.6%	(23.4%)
Payments	(80)	(109)	135.9%	(22)	27.0%	(130)	162.9%	(17)	43.3%	24.7%
Repayment of borrowing	(80)	(109)	135.9%	(22)	27.0%	(130)	162.9%	(17)	43.3%	24.7%
Net Cash from/(used) Financing Activities	(33)	(56)	170.2%	16	(48.8%)	(40)	121.3%	32	(125.5%)	(49.7%)
Net Increase/(Decrease) in cash held	3 439	(237)	(6.9%)	(2 366)	(68.8%)	(2 603)	(75.7%)	616	(43.7%)	(484.1%)
Cash/cash equivalents at the year begin:	4 474	3 574	79.9%	3 337	74.6%	3 574	79.9%	(1 957)	12.1%	(270.5%)
Cash/cash equivalents at the year end:	7 912	3 337	42.2%	971	12.3%	971	12.3%	(1 341)	(35.9%)	(172.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	228	1.7%	225	1.7%	183	1.4%	12 426	95.1%	13 063	27.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	248	3.7%	310	4.6%	204	3.0%	5 964	88.7%	6 725	14.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	126	2.2%	108	1.9%	99	1.7%	5 333	94.1%	5 666	11.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	150	1.3%	144	1.2%	148	1.3%	11 084	96.2%	11 526	24.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	81	1.2%	75	1.1%	80	1.2%	6 315	96.4%	6 551	13.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	3.4%	2	1.0%	1	.6%	157	95.0%	165	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	60	1.5%	44	1.1%	38	1.0%	3 729	96.3%	3 870	8.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	898	1.9%	908	1.9%	753	1.6%	45 007	94.6%	47 566	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	135	14.8%	96	10.5%	81	8.9%	598	65.7%	910	1.9%	-	-	-	-
Commercial	449	23.9%	148	7.9%	133	7.1%	1 153	61.2%	1 883	4.0%	-	-	-	-
Households	989	2.3%	758	1.7%	590	1.4%	41 236	94.6%	43 573	91.6%	-	-	-	-
Other	(675)	(56.3%)	(94)	(7.8%)	(51)	(4.3%)	2 019	168.4%	1 199	2.5%	-	-	-	-
Total By Customer Group	898	1.9%	908	1.9%	753	1.6%	45 007	94.6%	47 566	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 019	10.5%	945	9.8%	516	5.3%	7 207	74.4%	9 687	43.1%
Bulk Water	-	-	0	-	-	-	871	100.0%	871	3.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	138	5.5%	407	16.1%	39	1.5%	1 940	76.9%	2 524	11.2%
Auditor-General	132	1.4%	608	6.5%	977	10.4%	7 673	81.7%	9 390	41.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 289	5.7%	1 960	8.7%	1 531	6.8%	17 691	78.7%	22 472	100.0%

Contact Details

Municipal Manager	Mr M Mogale	053 203 0008 / 5
Financial Manager	Mr Xoliswa Manzi (acting)	053 203 0008 / 5

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYATHEMBA (NC077)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	73 989	29 488	39.9%	13 590	18.4%	43 078	58.2%	13 148	62.8%	3.4%
Property rates	8 523	8 451	99.2%	(0)	-	8 451	99.2%	114	106.5%	(100.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	23 191	3 888	16.8%	2 252	9.7%	6 140	26.5%	2 006	46.7%	12.2%
Service charges - water revenue	6 985	2 334	33.4%	1 936	27.7%	4 270	61.1%	1 823	70.1%	6.2%
Service charges - sanitation revenue	4 215	1 755	41.6%	1 157	27.4%	2 912	69.1%	1 061	46.8%	9.0%
Service charges - refuse revenue	723	693	95.9%	465	64.3%	1 158	160.2%	416	63.1%	11.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	880	148	16.8%	173	19.7%	321	36.5%	262	70.5%	(33.7%)
Interest earned - external investments	400	15	3.6%	12	2.9%	26	6.6%	25	20.5%	(54.0%)
Interest earned - outstanding debtors	350	532	152.1%	145	41.3%	677	193.4%	129	143.7%	11.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	401	14	3.4%	4	1.1%	18	4.5%	2	9.6%	129.1%
Licences and permits	-	0	-	0	-	0	-	1	-	(72.8%)
Agency services	1 032	-	-	-	-	-	-	-	19.2%	-
Transfers recognised - operational	22 427	11 098	49.5%	7 079	31.6%	18 176	81.0%	6 933	72.1%	2.1%
Other own revenue	4 862	561	11.5%	368	7.6%	929	19.1%	376	27.8%	(2.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	88 086	16 577	18.8%	11 021	12.5%	27 598	31.3%	17 752	32.2%	(37.9%)
Employee related costs	39 192	7 773	19.8%	5 177	13.2%	12 950	33.0%	7 413	40.3%	(30.2%)
Remuneration of councillors	2 575	502	19.5%	335	13.0%	836	32.5%	471	39.3%	(28.9%)
Debt impairment	3 194	-	-	-	-	-	-	-	.1%	-
Depreciation and asset impairment	11 105	-	-	-	-	-	-	-	-	-
Finance charges	793	8	1.0%	8	1.0%	16	2.0%	3	.5%	173.9%
Bulk purchases	14 189	2 355	16.6%	1 160	8.2%	3 514	24.8%	4 140	38.5%	(72.0%)
Other Materials	-	410	-	396	-	806	-	1 206	-	(67.1%)
Contracted services	2 075	1 035	49.9%	556	26.8%	1 592	76.7%	651	15.3%	(14.5%)
Transfers and grants	-	3 169	-	1 666	-	4 835	-	2 259	81.5%	(26.2%)
Other expenditure	14 963	1 326	8.9%	1 723	11.5%	3 049	20.4%	1 610	15.2%	7.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 097)	12 911		2 569		15 480		(4 604)		
Transfers recognised - capital	17 283	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 186	12 911		2 569		15 480		(4 604)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 186	12 911		2 569		15 480		(4 604)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 186	12 911		2 569		15 480		(4 604)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 186	12 911		2 569		15 480		(4 604)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	13 920	-	-	-	-	-	-	4 557	29.6%	(100.0%)
National Government	13 920	-	-	-	-	-	-	4 557	29.6%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 920	-	-	-	-	-	-	4 557	29.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	13 920	-	-	-	-	-	-	4 557	29.6%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 000	-	-	-	-	-	-	2 244	52.2%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	5 000	-	-	-	-	-	-	2 244	52.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	8 920	-	-	-	-	-	-	2 313	23.2%	(100.0%)
Electricity	920	-	-	-	-	-	-	428	31.4%	(100.0%)
Water	1 100	-	-	-	-	-	-	297	-	(100.0%)
Waste Water Management	6 900	-	-	-	-	-	-	1 589	13.9%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	91 272	29 038	31.8%	13 587	14.9%	42 625	46.7%	13 143	68.7%	3.4%
Ratepayers and other	50 820	17 840	35.1%	6 353	12.5%	24 192	47.6%	6 056	78.0%	4.9%
Government - operating	22 428	1 811	8.1%	12	.1%	1 822	8.1%	332	38.3%	(96.5%)
Government - capital	17 280	8 841	51.2%	7 067	40.9%	15 908	92.1%	6 601	93.5%	7.1%
Interest	744	547	73.5%	156	21.0%	703	94.5%	155	151.9%	1.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(67 320)	(16 547)	24.6%	(11 021)	16.4%	(27 568)	41.0%	(17 515)	45.5%	(37.1%)
Suppliers and employees	(66 528)	(13 370)	20.1%	(9 347)	14.0%	(22 717)	34.1%	(15 253)	35.5%	(38.7%)
Finance charges	(792)	(8)	1.1%	(8)	1.0%	(16)	2.0%	(3)	.3%	137.3%
Transfers and grants	-	(3 169)	-	(1 666)	-	(4 835)	-	(2 259)	1 101.7%	(26.2%)
Net Cash from/(used) Operating Activities	23 952	12 491	52.1%	2 566	10.7%	15 057	62.9%	(4 372)	550.2%	(158.7%)
Cash Flow from Investing Activities										
Receipts	3	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	3	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(23 045)	-	-	-	-	-	-	-	-	-
Capital assets	(23 045)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(23 042)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(361)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(361)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(361)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	549	12 491	2 275.2%	2 566	467.5%	15 057	2 742.6%	(4 372)	(111.7%)	(158.7%)
Cash/cash equivalents at the year begin:	1 000	(148)	(14.8%)	12 343	1 234.3%	(148)	(14.8%)	26 420	(7.7%)	(53.3%)
Cash/cash equivalents at the year end:	1 549	12 343	796.8%	14 910	962.5%	14 910	962.5%	22 048	(92.9%)	(32.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	723	3.8%	508	2.6%	17 963	93.6%	19 194	41.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	290	12.2%	166	7.0%	1 931	80.9%	2 387	5.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	337	2.8%	339	2.8%	11 362	94.4%	12 038	26.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	173	2.1%	133	1.6%	8 072	96.4%	8 377	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	74	2.9%	59	2.3%	2 402	94.8%	2 534	5.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	2	5.5%	1	2.0%	39	92.5%	42	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	21	1.2%	20	1.1%	1 739	97.7%	1 780	3.8%	-	-	-	-
Total By Income Source	-	-	1 620	3.5%	1 225	2.6%	43 506	93.9%	46 352	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	71	13.7%	81	15.6%	366	70.7%	518	1.1%	-	-	-	-
Commercial	-	-	157	14.3%	77	7.0%	863	78.7%	1 097	2.4%	-	-	-	-
Households	-	-	1 392	3.1%	1 067	2.4%	42 277	94.5%	44 736	96.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	1 620	3.5%	1 225	2.6%	43 506	93.9%	46 352	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 039	23.7%	1 188	27.1%	-	-	2 152	49.1%	4 379	32.0%
Bulk Water	-	-	-	-	-	-	2 357	100.0%	2 357	17.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	980	33.0%	86	2.9%	46	1.6%	1 859	62.6%	2 971	21.7%
Auditor-General	-	-	1 240	31.3%	569	14.4%	2 154	54.4%	3 963	29.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 019	14.8%	2 513	18.4%	615	4.5%	8 522	62.3%	13 669	100.0%

Contact Details

Municipal Manager	Mr Johnny Alexander	053 353 5300
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYANCUMA (NC078)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	134 983	34 705	25.7%	17 888	13.3%	52 593	39.0%	26 371	52.8%	(32.2%)
Property rates	10 699	7 785	72.8%	(43)	(.4%)	7 743	72.4%	98	84.7%	(143.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	34 050	7 080	20.8%	5 624	16.5%	12 704	37.3%	5 960	40.4%	(5.6%)
Service charges - water revenue	16 331	5 258	32.2%	1 398	8.6%	6 656	40.8%	2 853	58.6%	(51.0%)
Service charges - sanitation revenue	6 545	1 707	26.1%	1 662	25.4%	3 368	51.5%	1 414	55.7%	17.5%
Service charges - refuse revenue	6 224	1 367	22.0%	1 424	22.9%	2 791	44.8%	1 249	48.9%	14.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 195	100	8.4%	172	14.4%	272	22.8%	127	22.5%	35.8%
Interest earned - external investments	260	5	1.8%	187	71.8%	191	73.6%	4	10.5%	4 794.9%
Interest earned - outstanding debtors	629	137	21.8%	188	30.0%	326	51.8%	181	60.0%	4.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	7 236	28	.4%	26	.4%	54	.7%	41	1.0%	(37.7%)
Licences and permits	450	28	6.2%	40	8.9%	68	15.1%	193	-	(79.2%)
Agency services	711	161	22.6%	180	25.4%	341	48.0%	11	24.1%	1 606.5%
Transfers recognised - operational	50 143	10 906	21.8%	6 881	13.7%	17 787	35.5%	14 085	63.8%	(51.1%)
Other own revenue	509	143	28.0%	150	29.4%	292	57.4%	156	74.8%	(4.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	148 992	32 153	21.6%	22 305	15.0%	54 458	36.6%	26 765	41.3%	(16.7%)
Employee related costs	49 141	9 023	18.4%	11 012	22.4%	20 035	40.8%	10 416	45.2%	5.7%
Remuneration of councillors	3 571	724	20.3%	756	21.2%	1 480	41.4%	706	44.9%	7.0%
Debt impairment	11 159	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 894	-	-	-	-	-	-	34	.7%	(100.0%)
Finance charges	414	54	13.1%	62	14.9%	116	28.0%	91	32.3%	(32.0%)
Bulk purchases	32 542	9 035	27.8%	3 623	11.1%	12 658	38.9%	5 866	49.1%	(38.2%)
Other Materials	7 759	1 135	14.6%	987	12.7%	2 122	27.4%	796	-	24.0%
Contracted services	3 700	2 223	60.1%	1 932	52.2%	4 155	112.3%	1 961	121.0%	(1.5%)
Transfers and grants	8 084	5 287	65.4%	185	2.3%	5 472	67.7%	4 410	98.7%	(95.8%)
Other expenditure	18 728	4 671	24.9%	3 748	20.0%	8 419	45.0%	2 485	20.8%	50.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 009)	2 552		(4 416)		(1 864)		(394)		
Transfers recognised - capital	23 023	9 077	39.4%	810	3.5%	9 887	42.9%	5 086	-	(84.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	5	-	-	-	5	-	188	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	9 014	11 634		(3 607)		8 028		4 880		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 014	11 634		(3 607)		8 028		4 880		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 014	11 634		(3 607)		8 028		4 880		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 014	11 634		(3 607)		8 028		4 880		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	31 533	1 371	4.3%	9 407	29.8%	10 778	34.2%	4 378	37.0%	114.9%
National Government	30 823	1 278	4.1%	8 108	26.3%	9 386	30.5%	3 776	35.6%	114.7%
Provincial Government	400	74	18.6%	1 009	252.2%	1 083	270.8%	426	56.4%	136.7%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	2	-	-	-	2	-	115	-	(100.0%)
Transfers recognised - capital	31 223	1 355	4.3%	9 117	29.2%	10 472	33.5%	4 318	37.2%	111.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	310	16	5.1%	290	93.6%	306	98.6%	60	21.5%	385.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	31 533	1 371	4.3%	9 407	29.8%	10 778	34.2%	4 378	37.0%	114.9%
Governance and Administration	310	16	5.1%	290	93.6%	306	98.6%	13	28.0%	2 073.9%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	7	-	286	-	293	-	13	-	2 040.1%
Corporate Services	310	8	2.7%	5	1.5%	13	4.2%	-	-	(100.0%)
Community and Public Safety	400	2	.6%	7	1.8%	10	2.4%	5	4.4%	37.4%
Community & Social Services	400	2	.6%	-	-	2	.6%	5	5.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	7	-	7	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 023	-	-	1 910	23.8%	1 910	23.8%	536	-	256.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	8 023	-	-	1 910	23.8%	1 910	23.8%	536	-	256.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	22 800	1 353	5.9%	7 200	31.6%	8 552	37.5%	3 823	34.9%	88.3%
Electricity	1 500	416	27.7%	922	61.5%	1 338	89.2%	-	-	(100.0%)
Water	15 000	862	5.7%	3 995	26.6%	4 857	32.4%	3 714	44.7%	7.6%
Waste Water Management	6 300	74	1.2%	2 282	36.2%	2 357	37.4%	109	3.4%	1 998.9%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	158 006	30 317	19.2%	20 127	12.7%	50 444	31.9%	28 382	38.4%	(29.1%)
Ratepayers and other	83 951	12 017	14.3%	12 323	14.7%	24 340	29.0%	11 364	26.0%	8.4%
Government - operating	48 643	10 906	22.4%	4 583	9.4%	15 489	31.8%	16 834	88.6%	(72.8%)
Government - capital	24 523	7 252	29.6%	2 846	11.6%	10 098	41.2%	-	(.1%)	(100.0%)
Interest	889	142	16.0%	375	42.2%	517	58.2%	185	41.4%	103.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(133 934)	(37 230)	27.8%	(21 533)	16.1%	(58 763)	43.9%	(26 477)	46.7%	(18.7%)
Suppliers and employees	(115 437)	(34 474)	29.9%	(21 211)	18.4%	(55 684)	48.2%	(22 250)	41.6%	(4.7%)
Finance charges	(414)	(54)	13.1%	(62)	14.9%	(116)	28.1%	(31)	12.8%	96.5%
Transfers and grants	(18 083)	(2 702)	14.9%	(261)	1.4%	(2 963)	16.4%	(4 196)	126.2%	(93.8%)
Net Cash from/(used) Operating Activities	24 072	(6 914)	(28.7%)	(1 406)	(5.8%)	(8 319)	(34.6%)	1 905	.4%	(173.8%)
Cash Flow from Investing Activities										
Receipts	31 585	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	31 585	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	(4 937)	-	(7 697)	-	(12 634)	-	-	1.9%	(100.0%)
Capital assets	-	(4 937)	-	(7 697)	-	(12 634)	-	-	1.9%	(100.0%)
Net Cash from/(used) Investing Activities	31 585	(4 937)	(15.6%)	(7 697)	(24.4%)	(12 634)	(40.0%)	-	1.9%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(654)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(654)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(654)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	55 003	(11 851)	(21.5%)	(9 103)	(16.6%)	(20 954)	(38.1%)	1 905	2 061 710.0%	(577.9%)
Cash/cash equivalents at the year begin:	-	-	-	(11 851)	-	-	-	(2 317)	-	411.4%
Cash/cash equivalents at the year end:	55 003	(11 851)	(21.5%)	(20 954)	(38.1%)	(20 954)	(38.1%)	(412)	(4.1%)	4 981.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr H F Nel	053 298 1810
Financial Manager	Mr Coenie Muller	053 298 1810

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PIXLEY KA SEME (NC) (DC7)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	39 826	13 038	32.7%	12 451	31.3%	25 489	64.0%	11 593	61.5%	7.4%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	12	-	12	-	25	-	96	60.6%	(87.2%)
Interest earned - external investments	155	107	68.9%	38	24.3%	145	93.2%	137	217.3%	(72.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	20	-	20	-	265	-	(92.5%)
Transfers recognised - operational	35 816	8 879	24.8%	12 059	33.7%	20 938	58.5%	9 002	52.2%	34.0%
Other own revenue	3 855	4 039	104.8%	322	8.4%	4 361	113.1%	2 094	134.3%	(84.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	45 299	11 006	24.3%	11 955	26.4%	22 961	50.7%	10 383	51.8%	15.1%
Employee related costs	25 754	6 487	25.2%	8 439	32.8%	14 926	58.0%	5 822	51.6%	44.9%
Remuneration of councillors	3 567	827	23.2%	1 112	31.2%	1 939	54.4%	784	46.2%	41.8%
Debt impairment	1 010	-	-	-	-	-	-	-	.1%	-
Depreciation and asset impairment	2 120	-	-	-	-	-	-	-	-	-
Finance charges	1 483	60	4.1%	57	3.8%	117	7.9%	70	53.1%	(19.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	346	58	16.7%	139	40.0%	196	56.7%	120	46.2%	15.3%
Contracted services	1 225	236	19.2%	292	23.8%	527	43.1%	366	82.6%	(20.4%)
Transfers and grants	230	-	-	-	-	-	-	-	-	-
Other expenditure	9 563	3 338	34.9%	1 917	20.0%	5 255	54.9%	3 220	71.4%	(40.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(5 473)	2 032		496		2 528		1 210		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(5 473)	2 032		496		2 528		1 210		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(5 473)	2 032		496		2 528		1 210		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(5 473)	2 032		496		2 528		1 210		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(5 473)	2 032		496		2 528		1 210		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	364	-	-	295	81.0%	295	81.0%	9	2.6%	3 288.9%
National Government	-	-	-	37	-	37	-	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	37	-	37	-	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	364	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	257	-	257	-	9	-	2 860.3%
Capital Expenditure Standard Classification	364	-	-	295	81.0%	295	81.0%	9	2.6%	3 288.9%
Governance and Administration	364	-	-	295	81.0%	295	81.0%	9	2.6%	3 288.9%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	364	-	-	295	81.0%	295	81.0%	9	2.6%	3 288.9%
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	40 721	9 260	22.7%	12 451	30.6%	21 711	53.3%	11 593	63.8%	7.4%
Ratepayers and other	3 830	439	11.5%	354	9.3%	793	20.7%	2 455	218.1%	(85.6%)
Government - operating	36 736	8 714	23.7%	12 059	32.8%	20 773	56.5%	9 002	52.2%	34.0%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	155	107	69.3%	38	24.3%	145	93.6%	137	217.3%	(72.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(40 904)	(31 121)	76.1%	(42 164)	103.1%	(73 286)	179.2%	(28 463)	90.1%	48.1%
Suppliers and employees	(40 456)	(31 061)	76.8%	(42 108)	104.1%	(73 169)	180.9%	(28 393)	90.3%	48.3%
Finance charges	(218)	(60)	27.5%	(57)	25.9%	(117)	53.5%	(70)	53.1%	(19.0%)
Transfers and grants	(230)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(183)	(21 861)	11 947.4%	(29 713)	16 239.0%	(51 574)	28 186.4%	(16 870)	(2 663.3%)	76.1%
Cash Flow from Investing Activities										
Receipts	3 000	21 656	721.9%	29 840	994.7%	51 496	1 716.5%	17 126	-	74.2%
Proceeds on disposal of PPE	3 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	2 788	-	2 409	-	5 197	-	597	-	303.7%
Decrease in other non-current receivables	-	14 540	-	34 777	-	49 317	-	12 338	-	181.9%
Decrease (increase) in non-current investments	-	4 327	-	(7 345)	-	(3 018)	-	4 191	-	(275.2%)
Payments	(364)	-	-	-	-	-	-	-	-	-
Capital assets	(364)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	2 636	21 656	821.5%	29 840	1 132.0%	51 496	1 953.6%	17 126	(2 830.1%)	74.2%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(570)	-	-	-	-	-	-	(47)	25.0%	(100.0%)
Repayment of borrowing	(570)	-	-	-	-	-	-	(47)	25.0%	(100.0%)
Net Cash from/(used) Financing Activities	(570)	-	-	-	-	-	-	(47)	25.0%	(100.0%)
Net Increase/(Decrease) in cash held	1 883	(205)	(10.9%)	127	6.7%	(78)	(4.1%)	209	(85.2%)	(39.3%)
Cash/cash equivalents at the year begin:	8 359	313	3.7%	108	1.3%	313	3.7%	287	.5%	(62.2%)
Cash/cash equivalents at the year end:	10 242	108	1.1%	235	2.3%	235	2.3%	496	4.5%	(52.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	213	15.6%	204	15.0%	168	12.3%	780	57.1%	1 365	100.0%	-	-	-	-
Total By Income Source	213	15.6%	204	15.0%	168	12.3%	780	57.1%	1 365	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	198	14.8%	198	14.8%	166	12.4%	777	58.1%	1 337	98.0%	-	-	-	-
Commercial	4	49.5%	4	49.5%	0	.9%	-	-	8	.6%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11	58.4%	3	14.9%	2	10.3%	3	16.5%	19	1.4%	-	-	-	-
Total By Customer Group	213	15.6%	204	15.0%	168	12.3%	780	57.1%	1 365	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	1 064	24.0%	695	15.7%	95	2.1%	2 570	58.1%	4 424	100.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 064	24.0%	695	15.7%	95	2.1%	2 570	58.1%	4 424	100.0%

Contact Details

Municipal Manager	Mr N M Jack	053 631 0891
Financial Manager	Mr Bradley F James	053 631 0891

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MIER (NC081)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	25 207	7 008	27.8%	7 160	28.4%	14 168	56.2%	4 444	63.1%	61.1%
Property rates	1 514	1 414	93.4%	107	7.1%	1 521	100.5%	6	96.3%	1 792.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	1 380	147	10.7%	251	18.2%	399	28.9%	273	27.0%	(7.9%)
Service charges - sanitation revenue	2 571	117	4.6%	176	6.8%	293	11.4%	127	15.0%	38.7%
Service charges - refuse revenue	1 469	175	11.9%	263	17.9%	439	29.9%	239	30.6%	10.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 073	86	8.0%	278	25.9%	363	33.9%	200	28.9%	39.1%
Interest earned - external investments	400	47	11.7%	128	32.0%	175	43.6%	105	82.9%	22.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	16 544	4 919	29.7%	5 453	33.0%	10 372	62.7%	3 076	67.4%	77.3%
Other own revenue	256	103	40.2%	504	196.4%	607	236.6%	419	4 762.9%	20.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	24 320	2 534	10.4%	5 248	21.6%	7 781	32.0%	3 882	33.8%	35.2%
Employee related costs	9 431	1 291	13.7%	2 291	24.3%	3 581	38.0%	1 734	44.9%	32.1%
Remuneration of councillors	1 781	501	28.2%	443	24.9%	945	53.0%	397	45.2%	11.8%
Debt impairment	4 427	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	399	-	-	-	-	-	-	-	-	-
Finance charges	75	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	787	71	9.0%	154	19.6%	225	28.6%	-	-	(100.0%)
Contracted services	228	36	15.8%	54	23.7%	90	39.5%	54	47.3%	-
Transfers and grants	1 581	151	9.6%	196	12.4%	347	22.0%	190	36.5%	3.0%
Other expenditure	5 611	483	8.6%	2 110	37.6%	2 593	46.2%	1 508	30.7%	39.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	887	4 474		1 913		6 387		561		
Transfers recognised - capital	9 492	635	6.7%	3 303	34.8%	3 938	41.5%	2 003	28.3%	64.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	10 379	5 109		5 215		10 324		2 564		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	10 379	5 109		5 215		10 324		2 564		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 379	5 109		5 215		10 324		2 564		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 379	5 109		5 215		10 324		2 564		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	9 492	1 387	14.6%	3 760	39.6%	5 147	54.2%	270	2.1%	1 290.3%
National Government	9 492	1 381	14.5%	3 760	39.6%	5 141	54.2%	187	1.4%	1 909.0%
Provincial Government	-	-	-	-	-	-	-	83	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	9 492	1 381	14.5%	3 760	39.6%	5 141	54.2%	270	2.1%	1 290.3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	6	-	-	-	6	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	9 492	1 387	14.6%	3 760	39.6%	5 147	54.2%	270	2.1%	1 290.3%
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	83	3.6%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	83	3.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	9 492	1 387	14.6%	3 760	39.6%	5 147	54.2%	187	1.7%	1 909.0%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	666	451	67.8%	-	-	451	67.8%	-	-	-
Waste Water Management	-	724	-	470	-	1 194	-	-	-	(100.0%)
Waste Management	8 826	212	2.4%	3 290	37.3%	3 502	39.7%	187	3.0%	1 657.7%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	30 247	12 672	41.9%	5 107	16.9%	17 780	58.8%	7 338	71.9%	(30.4%)
Ratepayers and other	3 811	1 542	40.5%	952	25.0%	2 494	65.4%	534	41.6%	78.2%
Government - operating	16 544	7 794	47.1%	4 155	25.1%	11 949	72.2%	2 547	77.7%	63.2%
Government - capital	9 492	3 337	35.2%	-	-	3 337	35.2%	4 257	72.3%	(100.0%)
Interest	400	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(18 128)	(4 699)	25.9%	(3 976)	21.9%	(8 675)	47.9%	(3 999)	51.0%	(.6%)
Suppliers and employees	(17 838)	(4 634)	26.0%	(3 936)	22.1%	(8 570)	48.0%	(3 963)	55.9%	(.7%)
Finance charges	(75)	-	-	-	-	-	-	(2)	30.6%	(100.0%)
Transfers and grants	(215)	(65)	30.2%	(40)	18.7%	(106)	49.0%	(34)	7.6%	18.0%
Net Cash from/(used) Operating Activities	12 119	7 973	65.8%	1 131	9.3%	9 104	75.1%	3 339	93.5%	(66.1%)
Cash Flow from Investing Activities										
Receipts	-	(4 466)	-	3 870	-	(596)	-	(1 502)	-	(357.7%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(4 466)	-	3 870	-	(596)	-	(1 502)	-	(357.7%)
Payments	(9 492)	(3 244)	34.2%	(995)	10.5%	(4 239)	44.7%	(2 266)	46.7%	(56.1%)
Capital assets	(9 492)	(3 244)	34.2%	(995)	10.5%	(4 239)	44.7%	(2 266)	46.7%	(56.1%)
Net Cash from/(used) Investing Activities	(9 492)	(7 710)	81.2%	2 875	(30.3%)	(4 835)	50.9%	(3 767)	130.0%	(176.3%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(500)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(500)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(500)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 127	264	12.4%	4 006	188.3%	4 269	200.7%	(428)	(6 249.8%)	(1 035.3%)
Cash/cash equivalents at the year begin:	-	221	-	485	-	221	-	771	-	(37.1%)
Cash/cash equivalents at the year end:	2 127	485	22.8%	4 491	211.1%	4 491	211.1%	342	468.2%	1 211.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	76	1.2%	95	1.5%	89	1.4%	6 037	95.9%	6 298	27.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 000	16.1%	0	-	359	5.8%	4 870	78.2%	6 229	27.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	42	.9%	46	1.0%	45	1.0%	4 350	97.0%	4 482	19.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	63	1.2%	65	1.2%	64	1.2%	5 254	96.5%	5 446	23.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(11)	(2.2%)	35	6.7%	33	6.3%	462	89.1%	518	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(379)	(494.3%)	-	-	-	-	456	594.3%	77	.3%	-	-	-	-
Total By Income Source	791	3.4%	240	1.0%	590	2.6%	21 430	93.0%	23 052	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	52	17.9%	5	1.8%	5	1.9%	227	78.4%	290	1.3%	-	-	-	-
Commercial	606	12.8%	33	.7%	335	7.1%	3 768	79.5%	4 742	20.6%	-	-	-	-
Households	139	.8%	203	1.1%	244	1.4%	17 435	96.8%	18 020	78.2%	-	-	-	-
Other	(6)	(1 657.4%)	-	-	7	1 757.4%	-	-	0	-	-	-	-	-
Total By Customer Group	791	3.4%	240	1.0%	590	2.6%	21 430	93.0%	23 052	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	977	100.0%	977	12.2%
Trade Creditors	293	10.8%	144	5.3%	180	6.6%	2 106	77.3%	2 723	34.1%
Auditor-General	982	22.9%	683	16.0%	105	2.4%	2 513	58.7%	4 282	53.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 275	16.0%	827	10.4%	284	3.6%	5 596	70.1%	7 982	100.0%

Contact Details

Municipal Manager	Mr J.Willemse(acting)	054 531 0019
Financial Manager	Mr Elrico N Mouton (acting)	054 531 0019

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KAI! GARIB (NC082)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	186 072	66 200	35.6%	41 578	22.3%	107 778	57.9%	52 715	68.2%	(21.1%)
Property rates	24 019	22 652	94.3%	(1 209)	(5.0%)	21 443	89.3%	(716)	177.6%	68.9%
Property rates - penalties and collection charges	2 000	474	23.7%	1 339	66.9%	1 813	90.7%	1 028	59.3%	30.2%
Service charges - electricity revenue	61 973	9 924	16.0%	13 027	21.0%	22 951	37.0%	12 889	39.2%	1.1%
Service charges - water revenue	13 821	2 254	16.3%	3 530	25.5%	5 785	41.9%	2 488	43.5%	41.9%
Service charges - sanitation revenue	7 516	1 885	25.1%	1 884	25.1%	3 769	50.1%	1 610	64.1%	17.0%
Service charges - refuse revenue	5 300	1 310	24.7%	1 307	24.7%	2 617	49.4%	1 176	49.4%	11.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	956	72	7.6%	39	4.0%	111	11.6%	31	38.7%	25.5%
Interest earned - external investments	16	8	50.6%	6	40.0%	14	90.6%	3	4.2%	118.0%
Interest earned - outstanding debtors	8 500	2 262	26.6%	2 192	25.8%	4 454	52.4%	2 125	51.9%	3.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	59	14	23.3%	28	47.0%	41	70.3%	8	19.1%	243.2%
Licences and permits	476	148	31.1%	112	23.6%	261	54.7%	158	50.8%	(29.1%)
Agency services	6 482	1 887	29.1%	1 957	30.2%	3 843	59.3%	1 533	91.6%	27.6%
Transfers recognised - operational	54 401	23 193	42.6%	17 178	31.6%	40 371	74.2%	32 190	96.8%	(46.6%)
Other own revenue	554	116	21.0%	188	34.0%	304	55.0%	(1 809)	(18.5%)	(110.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	188 031	29 285	15.6%	55 134	29.3%	84 419	44.9%	40 753	50.9%	35.3%
Employee related costs	73 480	16 753	22.8%	22 444	30.5%	39 197	53.3%	17 081	57.1%	31.4%
Remuneration of councillors	4 415	1 232	27.9%	1 197	27.1%	2 429	55.0%	1 151	46.8%	4.0%
Debt impairment	20 580	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 255	-	-	-	-	-	-	-	-	-
Finance charges	1 011	0	-	1	.1%	1	.1%	292	15.7%	(99.8%)
Bulk purchases	44 300	4 426	10.0%	21 814	49.2%	26 240	59.2%	8 683	54.3%	151.2%
Other Materials	4 441	335	7.5%	786	17.7%	1 121	25.2%	-	-	(100.0%)
Contracted services	5 871	1 447	24.7%	2 218	37.8%	3 665	62.4%	2 783	55.9%	(20.3%)
Transfers and grants	4 158	2 271	54.6%	2 367	56.9%	4 639	111.6%	4 717	62.1%	(49.8%)
Other expenditure	22 519	2 821	12.5%	4 307	19.1%	7 128	31.7%	6 047	65.7%	(28.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 959)	36 915		(13 556)		23 359		11 962		
Transfers recognised - capital	21 178	17 503	82.6%	3 000	14.2%	20 503	96.8%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	19 219	54 418		(10 556)		43 862		11 962		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	19 219	54 418		(10 556)		43 862		11 962		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	19 219	54 418		(10 556)		43 862		11 962		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	19 219	54 418		(10 556)		43 862		11 962		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	26 593	13 084	49.2%	5 737	21.6%	18 822	70.8%	6 245	26.9%	(8.1%)
National Government	21 178	12 418	58.6%	4 681	22.1%	17 099	80.7%	3 886	23.0%	20.5%
Provincial Government	-	343	-	-	-	343	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	275	-	-	-	275	-	626	-	(100.0%)
Transfers recognised - capital	21 178	13 036	61.6%	4 681	22.1%	17 717	83.7%	4 511	35.2%	3.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 415	49	.9%	1 057	19.5%	1 105	20.4%	1 734	24.2%	(39.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	26 593	13 084	49.2%	5 737	21.6%	18 822	70.8%	6 245	26.9%	(8.1%)
Governance and Administration	1 000	38	3.8%	1 050	105.0%	1 088	108.8%	115	3.3%	815.6%
Executive & Council	250	20	8.0%	18	7.3%	38	15.3%	67	14.4%	(72.6%)
Budget & Treasury Office	625	4	.6%	997	159.6%	1 001	160.2%	8	.3%	11 834.8%
Corporate Services	125	14	11.1%	34	27.3%	48	38.4%	40	7.6%	(13.9%)
Community and Public Safety	-	618	-	-	-	618	-	86	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	2	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	84	-	(100.0%)
Housing	-	618	-	-	-	618	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 851	4 583	66.9%	2 041	29.8%	6 624	96.7%	5 700	76.2%	(64.2%)
Planning and Development	138	139	100.9%	198	143.4%	337	244.2%	2 353	148.9%	(91.6%)
Road Transport	6 713	4 444	66.2%	1 843	27.5%	6 287	93.7%	3 347	48.4%	(44.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	18 702	7 846	42.0%	2 646	14.2%	10 493	56.1%	344	2.9%	670.1%
Electricity	1 195	10	.9%	406	34.0%	416	34.8%	10	1.2%	4 159.4%
Water	17 165	7 727	45.0%	2 240	13.1%	9 967	58.1%	333	3.7%	571.9%
Waste Water Management	20	0	2.3%	-	-	0	2.3%	1	.1%	(100.0%)
Waste Management	322	109	33.9%	-	-	109	33.9%	-	-	-
Other	40	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	207 250	58 061	28.0%	34 641	16.7%	92 702	44.7%	38 891	50.5%	(10.9%)
Ratepayers and other	123 156	15 095	12.3%	12 678	10.3%	27 773	22.6%	20 370	40.9%	(37.8%)
Government - operating	54 401	23 193	42.6%	16 765	30.8%	39 958	73.5%	16 395	68.0%	2.3%
Government - capital	21 178	17 503	82.6%	3 000	14.2%	20 503	96.8%	-	35.4%	(100.0%)
Interest	8 516	2 270	26.7%	2 198	25.8%	4 468	52.5%	2 127	1 548.5%	3.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(160 196)	(29 285)	18.3%	(55 134)	34.4%	(84 419)	52.7%	(40 463)	50.1%	36.3%
Suppliers and employees	(155 027)	(27 014)	17.4%	(52 766)	34.0%	(79 779)	51.5%	(36 805)	51.6%	43.4%
Finance charges	(1 011)	(0)	-	(1)	.1%	(1)	.1%	(283)	12.6%	(99.8%)
Transfers and grants	(4 158)	(2 271)	54.6%	(2 367)	56.9%	(4 639)	111.6%	(3 375)	42.9%	(29.9%)
Net Cash from/(used) Operating Activities	47 055	28 776	61.2%	(20 493)	(43.6%)	8 283	17.6%	(1 572)	53.3%	1 203.5%
Cash Flow from Investing Activities										
Receipts	-	111	-	77	-	188	-	157	41.4%	(51.2%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	111	-	77	-	188	-	157	41.4%	(51.2%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(26 593)	(13 084)	49.2%	(5 737)	21.6%	(18 822)	70.8%	(6 207)	26.2%	(7.6%)
Capital assets	(26 593)	(13 084)	49.2%	(5 737)	21.6%	(18 822)	70.8%	(6 207)	26.2%	(7.6%)
Net Cash from/(used) Investing Activities	(26 593)	(12 973)	48.8%	(5 661)	21.3%	(18 634)	70.1%	(6 050)	25.8%	(6.4%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	(335)	-	(88)	-	(422)	-	(537)	61.5%	(83.7%)
Repayment of borrowing	-	(335)	-	(88)	-	(422)	-	(537)	61.5%	(83.7%)
Net Cash from/(used) Financing Activities	-	(335)	-	(88)	-	(422)	-	(537)	(23.1%)	(83.7%)
Net Increase/(Decrease) in cash held	20 462	15 468	75.6%	(26 242)	(128.2%)	(10 773)	(52.7%)	(8 159)	(595.0%)	221.6%
Cash/cash equivalents at the year begin:	-	-	-	15 468	-	-	-	11 603	-	33.3%
Cash/cash equivalents at the year end:	20 462	15 468	75.6%	(10 773)	(52.7%)	(10 773)	(52.7%)	3 444	664.7%	(412.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4 215	20.7%	-	-	8 838	43.4%	7 294	35.8%	20 347	64.6%
Bulk Water	-	-	-	-	131	24.3%	408	75.7%	539	1.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	150	100.0%	150	.5%
Trade Creditors	14	.1%	3 541	36.2%	2 022	20.7%	4 214	43.0%	9 791	31.1%
Auditor-General	-	-	513	75.5%	-	-	166	24.5%	679	2.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	4 229	13.4%	4 053	12.9%	10 991	34.9%	12 234	38.8%	31 507	100.0%

Contact Details

Municipal Manager	A. Vosloo	054 431 6300
Financial Manager	Mr Segomotso Seekus	054 431 6300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: //KHARA HAIS (NC083)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	497 171	138 529	27.9%	84 921	17.1%	223 450	44.9%	119 546	52.7%	(29.0%)
Property rates	65 416	25 870	39.5%	10 054	15.4%	35 924	54.9%	12 170	57.6%	(17.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	221 832	58 198	26.2%	39 193	17.7%	97 392	43.9%	54 270	49.1%	(27.8%)
Service charges - water revenue	47 378	9 860	20.8%	10 286	21.7%	20 146	42.5%	11 891	45.4%	(13.5%)
Service charges - sanitation revenue	28 725	7 422	25.8%	4 483	15.6%	11 905	41.4%	6 975	49.5%	(35.7%)
Service charges - refuse revenue	26 698	6 824	25.6%	3 870	14.5%	10 694	40.1%	6 569	49.3%	(41.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8 005	1 713	21.4%	1 512	18.9%	3 225	40.3%	2 728	63.7%	(44.6%)
Interest earned - external investments	1 231	161	13.1%	171	13.9%	332	27.0%	294	66.9%	(41.9%)
Interest earned - outstanding debtors	1 978	542	27.4%	430	21.7%	971	49.1%	455	58.8%	(5.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 632	79	4.8%	83	5.1%	162	9.9%	106	18.7%	(21.7%)
Licences and permits	1 669	462	27.7%	202	12.1%	664	39.8%	330	45.5%	(38.8%)
Agency services	3 497	933	26.7%	539	15.4%	1 472	42.1%	908	49.9%	(40.7%)
Transfers recognised - operational	64 572	23 378	36.2%	12 662	19.6%	36 040	55.8%	20 588	70.1%	(38.5%)
Other own revenue	9 338	3 072	32.9%	1 332	14.3%	4 403	47.2%	1 933	91.0%	(31.1%)
Gains on disposal of PPE	15 200	15	.1%	105	.7%	120	.8%	327	8.3%	(68.0%)
Operating Expenditure	616 164	136 324	22.1%	81 748	13.3%	218 073	35.4%	114 270	36.1%	(28.5%)
Employee related costs	211 757	47 539	22.4%	40 197	19.0%	87 735	41.4%	55 992	52.4%	(28.2%)
Remuneration of councillors	7 981	1 747	21.9%	1 189	14.9%	2 936	36.8%	1 711	47.0%	(30.5%)
Debt impairment	2 000	-	-	-	-	-	-	(89)	-	(100.0%)
Depreciation and asset impairment	110 734	18 452	16.7%	-	-	18 452	16.7%	-	-	-
Finance charges	16 658	728	4.4%	4 096	24.6%	4 824	29.0%	1 152	11.7%	255.7%
Bulk purchases	150 167	49 607	33.0%	21 102	14.1%	70 709	47.1%	30 564	46.1%	(31.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	14 773	1 513	10.2%	922	6.2%	2 436	16.5%	2 708	35.5%	(65.9%)
Transfers and grants	25 117	5 102	20.3%	2 436	9.7%	7 538	30.0%	6 458	42.7%	(62.3%)
Other expenditure	76 977	11 637	15.1%	11 806	15.3%	23 443	30.5%	15 774	31.0%	(25.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(118 994)	2 204		3 172		5 377		5 275		
Transfers recognised - capital	22 508	1 596	7.1%	5 397	24.0%	6 993	31.1%	12 853	47.3%	(58.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(96 485)	3 800		8 570		12 370		18 129		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(96 485)	3 800		8 570		12 370		18 129		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(96 485)	3 800		8 570		12 370		18 129		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(96 485)	3 800		8 570		12 370		18 129		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	43 679	9 881	22.6%	12 213	28.0%	22 094	50.6%	32 203	78.1%	(62.1%)
National Government	21 882	5 218	23.8%	5 558	25.4%	10 776	49.2%	18 861	77.3%	(70.5%)
Provincial Government	626	2 160	344.9%	498	79.5%	2 658	424.3%	371	180.7%	34.2%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	8	-	-	-	8	-	99	-	(100.0%)
Transfers recognised - capital	22 508	7 386	32.8%	6 055	26.9%	13 441	59.7%	19 332	79.5%	(68.7%)
Borrowing	20 171	2 452	12.2%	5 919	29.3%	8 372	41.5%	12 529	79.1%	(52.8%)
Internally generated funds	1 000	43	4.3%	238	23.8%	281	28.1%	342	47.6%	(30.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	43 679	9 881	22.6%	12 213	28.0%	22 094	50.6%	32 203	78.1%	(62.1%)
Governance and Administration	1 000	43	4.3%	230	23.0%	274	27.4%	241	75.4%	(4.5%)
Executive & Council	1 000	10	1.0%	1	.1%	11	1.1%	177	41.8%	(99.2%)
Budget & Treasury Office	-	26	-	21	-	47	-	-	-	(100.0%)
Corporate Services	-	7	-	208	-	215	-	64	85.2%	225.6%
Community and Public Safety	9 451	1 156	12.2%	656	6.9%	1 813	19.2%	2 737	140.0%	(76.0%)
Community & Social Services	-	7	-	-	-	7	-	-	.5%	-
Sport And Recreation	9 451	1 149	12.2%	655	6.9%	1 804	19.1%	2 737	190.4%	(76.1%)
Public Safety	-	-	-	2	-	2	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 207	1 689	27.2%	3 537	57.0%	5 226	84.2%	7 439	81.3%	(52.5%)
Planning and Development	-	-	-	-	-	-	-	20	-	(100.0%)
Road Transport	6 207	1 689	27.2%	3 537	57.0%	5 226	84.2%	7 419	81.2%	(52.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	27 021	6 992	25.9%	7 789	28.8%	14 782	54.7%	21 786	70.8%	(64.2%)
Electricity	5 429	1 154	21.3%	1 490	27.5%	2 644	48.7%	4 159	39.6%	(64.2%)
Water	15 802	4 231	26.8%	4 412	27.9%	8 643	54.7%	12 322	116.6%	(64.2%)
Waste Water Management	5 790	1 607	27.8%	1 887	32.6%	3 494	60.3%	5 305	69.1%	(64.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	507 229	120 893	23.8%	134 316	26.5%	255 209	50.3%	133 408	52.4%	.7%
Ratepayers and other	416 940	95 125	22.8%	108 534	26.0%	203 660	48.8%	99 217	49.9%	9.4%
Government - operating	64 572	23 469	36.3%	13 763	21.3%	37 232	57.7%	20 588	70.1%	(33.1%)
Government - capital	22 508	1 596	7.1%	11 187	49.7%	12 783	56.8%	12 853	47.3%	(13.0%)
Interest	3 208	703	21.9%	831	25.9%	1 534	47.8%	750	61.8%	10.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(486 152)	(115 085)	23.7%	(109 589)	22.5%	(224 674)	46.2%	(121 241)	47.3%	(9.6%)
Suppliers and employees	(444 377)	(109 256)	24.6%	(100 590)	22.6%	(209 846)	47.2%	(113 631)	48.8%	(11.5%)
Finance charges	(16 658)	(728)	4.4%	(4 294)	25.8%	(5 022)	30.1%	(1 152)	11.7%	272.9%
Transfers and grants	(25 117)	(5 102)	20.3%	(4 705)	18.7%	(9 807)	39.0%	(6 458)	42.7%	(27.1%)
Net Cash from/(used) Operating Activities	21 077	5 808	27.6%	24 727	117.3%	30 536	144.9%	12 167	149.5%	103.2%
Cash Flow from Investing Activities										
Receipts	15 206	(3 626)	(23.8%)	15 227	100.1%	11 601	76.3%	(1 299)	(33.6%)	(1 272.1%)
Proceeds on disposal of PPE	15 200	15	.1%	12 354	81.3%	12 369	81.4%	327	8.3%	3 678.7%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	6	(1)	(8.2%)	(511)	(8 162.1%)	(512)	(8 170.3%)	7	-	(7 390.4%)
Decrease (increase) in non-current investments	-	(3 641)	-	3 385	-	(257)	-	(1 633)	(327.8%)	(307.3%)
Payments	(43 679)	(9 881)	22.6%	(12 213)	28.0%	(22 094)	50.6%	(32 203)	78.1%	(62.1%)
Capital assets	(43 679)	(9 881)	22.6%	(12 213)	28.0%	(22 094)	50.6%	(32 203)	78.1%	(62.1%)
Net Cash from/(used) Investing Activities	(28 473)	(13 508)	47.4%	3 015	(10.6%)	(10 493)	36.9%	(33 502)	93.6%	(109.0%)
Cash Flow from Financing Activities										
Receipts	23 171	1 136	4.9%	531	2.3%	1 666	7.2%	5 573	13.7%	(90.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	20 171	-	-	-	-	-	-	5 296	11.9%	(100.0%)
Increase (decrease) in consumer deposits	3 000	1 136	37.9%	531	17.7%	1 666	55.5%	277	1 902.2%	91.8%
Payments	(14 775)	(4 226)	28.6%	(6 654)	45.0%	(10 880)	73.6%	(3 148)	32.6%	111.4%
Repayment of borrowing	(14 775)	(4 226)	28.6%	(6 654)	45.0%	(10 880)	73.6%	(3 148)	32.6%	111.4%
Net Cash from/(used) Financing Activities	8 396	(3 090)	(36.8%)	(6 124)	(72.9%)	(9 214)	(109.7%)	2 425	4.3%	(352.5%)
Net Increase/(Decrease) in cash held	1 000	(10 790)	(1 078.9%)	21 618	2 161.8%	10 829	1 082.9%	(18 910)	461.6%	(214.3%)
Cash/cash equivalents at the year begin:	2 006	(1 121)	(55.9%)	(11 911)	(593.9%)	(1 121)	(55.9%)	5 926	27.7%	(301.0%)
Cash/cash equivalents at the year end:	3 006	(11 911)	(396.3%)	9 707	323.0%	9 707	323.0%	(12 984)	(178.2%)	(174.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 278	14.1%	3 808	12.6%	3 229	10.7%	18 985	62.7%	30 301	82.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 602	100.0%	-	-	-	-	-	-	6 602	17.9%
Total	10 880	29.5%	3 808	10.3%	3 229	8.7%	18 985	51.4%	36 903	100.0%

Contact Details

Municipal Manager	Mr Dalixolo Eric Ngxanga	054 338 7001
Financial Manager	Gaylene Schreiner	054 338 7024

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KHEIS (NC084)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	36 618	12 611	34.4%	9 655	26.4%	22 266	60.8%	26 886	93.6%	(64.1%)
Property rates	3 165	153	4.8%	121	3.8%	273	8.6%	347	20.3%	(65.1%)
Property rates - penalties and collection charges	166	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	4 089	817	20.0%	1 088	26.6%	1 905	46.6%	26 388	772.3%	(95.9%)
Service charges - sanitation revenue	1 679	466	27.8%	412	24.5%	878	52.3%	-	-	(100.0%)
Service charges - refuse revenue	2 298	651	28.3%	644	28.0%	1 295	56.3%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	514	136	26.5%	136	26.4%	272	52.9%	42	8.8%	221.6%
Interest earned - external investments	41	17	42.1%	-	-	17	42.1%	-	-	-
Interest earned - outstanding debtors	1 707	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	14	12	87.0%	12	89.1%	25	176.1%	(3)	(50.1%)	(545.3%)
Licences and permits	-	6	-	5	-	11	-	200	3 962.6%	(97.4%)
Agency services	930	378	40.7%	319	34.3%	698	75.0%	-	-	(100.0%)
Transfers recognised - operational	21 277	9 869	46.4%	4 273	20.1%	14 142	66.5%	(87)	(.5%)	(5 009.0%)
Other own revenue	738	105	14.2%	2 644	358.3%	2 749	372.5%	0	11 879.1%	2 185 381.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	56 158	13 449	23.9%	8 265	14.7%	21 714	38.7%	5 805	31.7%	42.4%
Employee related costs	18 873	3 131	16.6%	4 525	24.0%	7 656	40.6%	2 770	12.8%	63.4%
Remuneration of councillors	2 037	387	19.0%	482	23.7%	869	42.7%	86	4.9%	462.9%
Debt impairment	4 926	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 282	-	-	-	-	-	-	-	-	-
Finance charges	581	160	27.5%	-	-	160	27.5%	-	-	-
Bulk purchases	899	278	31.0%	329	36.6%	607	67.5%	277	23.3%	18.7%
Other Materials	3 063	55	1.8%	38	1.3%	93	3.0%	169	13.5%	(77.3%)
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	1 905	-	-	-	-	-	-	-	550.5%	-
Other expenditure	13 592	9 438	69.4%	2 891	21.3%	12 329	90.7%	2 503	17.7%	15.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 540)	(839)		1 390		551		21 081		
Transfers recognised - capital	19 562	4 234	21.6%	3 300	16.9%	7 534	38.5%	-	2.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22	3 395		4 690		8 085		21 081		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22	3 395		4 690		8 085		21 081		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22	3 395		4 690		8 085		21 081		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22	3 395		4 690		8 085		21 081		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	19 560	5 165	26.4%	4 071	20.8%	9 236	47.2%	4 996	88.0%	(18.5%)
National Government	-	4 992	-	2 936	-	7 928	-	4 996	90.3%	(41.2%)
Provincial Government	-	-	-	1 135	-	1 135	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	19 560	173	.9%	-	-	173	.9%	-	-	-
Transfers recognised - capital	19 560	5 165	26.4%	4 071	20.8%	9 236	47.2%	4 996	88.0%	(18.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	19 560	5 165	26.4%	4 071	20.8%	9 236	47.2%	4 996	88.0%	(18.5%)
Governance and Administration	-	-	-	-	-	-	-	4 996	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	4 996	-	(100.0%)
Community and Public Safety	-	173	-	-	-	173	-	-	-	-
Community & Social Services	-	173	-	-	-	173	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 318	3 270	51.8%	1 612	25.5%	4 882	77.3%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	6 318	3 270	51.8%	1 612	25.5%	4 882	77.3%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	12 242	1 722	14.1%	2 458	20.1%	4 181	34.2%	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	7 726	1 334	17.3%	2 291	29.7%	3 625	46.9%	-	-	(100.0%)
Waste Water Management	4 516	388	8.6%	168	3.7%	556	12.3%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	1 000	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	45 750	17 146	37.5%	12 955	28.3%	30 101	65.8%	863	55.3%	1 401.6%
Ratepayers and other	3 165	3 025	95.6%	5 382	170.0%	8 407	265.6%	863	29.8%	523.8%
Government - operating	21 277	9 869	46.4%	4 273	20.1%	14 142	66.5%	-	45.0%	(100.0%)
Government - capital	19 560	4 234	21.6%	3 300	16.9%	7 534	38.5%	-	82.6%	(100.0%)
Interest	1 748	17	1.0%	-	-	17	1.0%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(29 007)	(13 454)	46.4%	(8 146)	28.1%	(21 601)	74.5%	(4 945)	36.3%	64.8%
Suppliers and employees	(31 493)	(13 454)	42.7%	(8 146)	25.9%	(21 601)	68.6%	(4 945)	36.6%	64.8%
Finance charges	581	-	-	-	-	-	-	-	-	-
Transfers and grants	1 905	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	16 743	3 691	22.0%	4 809	28.7%	8 500	50.8%	(4 082)	95.3%	(217.8%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(19 560)	-	-	-	-	-	-	(11 356)	143.2%	(100.0%)
Capital assets	(19 560)	-	-	-	-	-	-	(11 356)	143.2%	(100.0%)
Net Cash from/(used) Investing Activities	(19 560)	-	-	-	-	-	-	(11 356)	147.2%	(100.0%)
Cash Flow from Financing Activities										
Receipts	7	-	-	-	-	-	-	3	48.1%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	7	-	-	-	-	-	-	3	48.1%	(100.0%)
Payments	(553)	(182)	33.0%	-	-	(182)	33.0%	-	-	-
Repayment of borrowing	(553)	(182)	33.0%	-	-	(182)	33.0%	-	-	-
Net Cash from/(used) Financing Activities	(546)	(182)	33.4%	-	-	(182)	33.4%	3	(.7%)	(100.0%)
Net Increase/(Decrease) in cash held	(3 363)	3 509	(104.3%)	4 809	(143.0%)	8 318	(247.3%)	(15 435)	535.6%	(131.2%)
Cash/cash equivalents at the year begin:	4 460	3 139	70.4%	6 648	149.1%	3 139	70.4%	7 326	-	(9.3%)
Cash/cash equivalents at the year end:	1 097	6 648	606.0%	11 457	1 044.4%	11 457	1 044.4%	(8 109)	(274.8%)	(241.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	468	3.1%	191	1.3%	332	2.2%	14 169	93.5%	15 160	32.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	333	4.0%	35	.4%	34	.4%	7 869	95.1%	8 271	17.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	175	2.5%	110	1.6%	153	2.2%	6 570	93.7%	7 009	15.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	246	2.4%	172	1.7%	234	2.3%	9 456	93.6%	10 107	21.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	49	.9%	38	.7%	47	.8%	5 466	97.6%	5 600	12.1%	-	-	-	-
Total By Income Source	1 271	2.8%	545	1.2%	800	1.7%	43 531	94.3%	46 147	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	41	2.8%	30	2.1%	38	2.6%	1 321	92.4%	1 429	3.1%	-	-	-	-
Commercial	258	14.0%	52	2.8%	115	6.3%	1 417	76.9%	1 842	4.0%	-	-	-	-
Households	963	2.4%	453	1.1%	639	1.6%	38 109	94.9%	40 164	87.0%	-	-	-	-
Other	9	.3%	9	.3%	8	.3%	2 685	99.0%	2 711	5.9%	-	-	-	-
Total By Customer Group	1 271	2.8%	545	1.2%	800	1.7%	43 531	94.3%	46 147	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	81	91.3%	8	8.7%	-	-	-	-	89	2.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	158	18.7%	71	8.4%	63	7.5%	554	65.5%	846	21.6%
Auditor-General	84	2.8%	25	.8%	17	.6%	2 849	95.8%	2 975	76.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	324	8.3%	103	2.6%	80	2.1%	3 403	87.0%	3 910	100.0%

Contact Details

Municipal Manager	Teresa Scheepers	054 833 9500
Financial Manager	Mr D Block	054 833 9500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: TSANTSABANE (NC085)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	185 391	40 615	21.9%	15 037	8.1%	55 652	30.0%	15 687	38.2%	(4.1%)
Property rates	21 447	2 419	11.3%	1 279	6.0%	3 698	17.2%	500	17.8%	155.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	42 295	11 464	27.1%	5 134	12.1%	16 598	39.2%	3 164	39.4%	62.3%
Service charges - water revenue	32 315	4 262	13.2%	2 993	9.3%	7 255	22.5%	1 598	44.9%	87.3%
Service charges - sanitation revenue	7 000	3 329	47.6%	1 898	27.1%	5 227	74.7%	1 044	51.7%	81.8%
Service charges - refuse revenue	5 917	3 542	59.9%	1 449	24.5%	4 991	84.3%	883	143.1%	64.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	304	58	19.0%	48	15.7%	106	34.7%	43	30.6%	12.4%
Interest earned - external investments	265	85	32.1%	29	10.8%	114	42.9%	13	23.8%	120.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	290	17	5.9%	0	-	17	5.9%	-	6.6%	(100.0%)
Licences and permits	385	98	25.5%	0	-	98	25.5%	0	25.6%	(74.2%)
Agency services	650	224	34.4%	-	-	224	34.4%	-	1 046.9%	-
Transfers recognised - operational	32 303	12 574	38.9%	1 928	6.0%	14 503	44.9%	1 024	47.3%	88.3%
Other own revenue	12 220	652	5.3%	280	2.3%	932	7.6%	1 618	28.9%	(82.7%)
Gains on disposal of PPE	30 000	1 891	6.3%	-	-	1 891	6.3%	5 800	20.0%	(100.0%)
Operating Expenditure	193 428	43 304	22.4%	18 006	9.3%	61 311	31.7%	7 650	20.3%	135.4%
Employee related costs	57 707	12 913	22.4%	9 277	16.1%	22 190	38.5%	4 350	27.5%	113.3%
Remuneration of councillors	2 892	218	7.5%	241	8.3%	460	15.9%	218	35.1%	10.7%
Debt impairment	18 792	698	3.7%	-	-	698	3.7%	-	-	-
Depreciation and asset impairment	30 125	7 531	25.0%	-	-	7 531	25.0%	-	-	-
Finance charges	388	-	-	288	74.3%	288	74.3%	2	.2%	16 529.5%
Bulk purchases	32 800	11 617	35.4%	5 383	16.4%	17 000	51.8%	33	19.4%	16 457.6%
Other Materials	-	199	-	-	-	199	-	-	-	-
Contracted services	-	2 124	-	205	-	2 329	-	874	-	(76.6%)
Transfers and grants	-	2 850	-	915	-	3 765	-	1 088	-	(15.9%)
Other expenditure	50 724	5 154	10.2%	1 694	3.3%	6 847	13.5%	1 085	11.7%	56.1%
Loss on disposal of PPE	-	-	-	3	-	3	-	-	-	(100.0%)
Surplus/(Deficit)	(8 037)	(2 689)		(2 970)		(5 659)		8 037		
Transfers recognised - capital	-	4 761	-	-	-	4 761	-	3 655	64.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 037)	2 072		(2 970)		(898)		11 691		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(8 037)	2 072		(2 970)		(898)		11 691		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 037)	2 072		(2 970)		(898)		11 691		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 037)	2 072		(2 970)		(898)		11 691		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	36 444	2 381	6.5%	2 341	6.4%	4 722	13.0%	7 191	28.0%	(67.4%)
National Government	14 760	1 896	12.8%	2 341	15.9%	4 237	28.7%	2 808	18.9%	(16.6%)
Provincial Government	-	366	-	-	-	366	-	4 279	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 760	2 262	15.3%	2 341	15.9%	4 603	31.2%	7 086	44.8%	(67.0%)
Borrowing	13 400	-	-	-	-	-	-	-	-	-
Internally generated funds	8 284	119	1.4%	-	-	119	1.4%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	105	-	(100.0%)
Capital Expenditure Standard Classification	36 444	2 381	6.5%	2 341	6.4%	4 722	13.0%	7 191	28.0%	(67.4%)
Governance and Administration	6 408	9	.1%	-	-	9	.1%	-	-	-
Executive & Council	4 841	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	672	9	1.3%	-	-	9	1.3%	-	-	-
Corporate Services	895	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 565	367	23.5%	-	-	367	23.5%	2 700	124.4%	(100.0%)
Community & Social Services	415	1	.3%	-	-	1	.3%	-	15.2%	-
Sport And Recreation	260	-	-	-	-	-	-	-	-	-
Public Safety	890	-	-	-	-	-	-	-	-	-
Housing	-	366	-	-	-	366	-	2 700	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 750	373	2.1%	2 341	13.2%	2 714	15.3%	1 579	10.9%	48.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	17 750	373	2.1%	2 341	13.2%	2 714	15.3%	1 579	8.5%	48.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	9 885	1 632	16.5%	-	-	1 632	16.5%	2 913	446.5%	(100.0%)
Electricity	125	103	82.1%	-	-	103	82.1%	-	-	-
Water	9 130	-	-	-	-	-	-	985	428.3%	(100.0%)
Waste Water Management	-	1 529	-	-	-	1 529	-	1 928	-	(100.0%)
Waste Management	630	-	-	-	-	-	-	-	-	-
Other	836	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	126 431	254 288	201.1%	24 648	19.5%	278 936	220.6%	28 743	54.1%	(14.2%)
Ratepayers and other	81 731	239 903	293.5%	22 680	27.7%	262 583	321.3%	15 447	56.5%	46.8%
Government - operating	29 740	14 374	48.3%	1 928	6.5%	16 303	54.8%	13 256	56.6%	(85.5%)
Government - capital	14 700	-	-	-	-	-	-	-	33.1%	-
Interest	260	11	4.2%	39	15.0%	50	19.2%	40	42.7%	(1.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(133 183)	(70 799)	53.2%	(47 458)	35.6%	(118 257)	88.8%	(19 628)	50.5%	141.8%
Suppliers and employees	(132 800)	(67 303)	50.7%	(46 499)	35.0%	(113 802)	85.7%	(18 815)	50.3%	147.1%
Finance charges	(383)	(234)	61.0%	(558)	145.8%	(792)	206.7%	(306)	27.1%	82.5%
Transfers and grants	-	(3 262)	-	(401)	-	(3 663)	-	(506)	-	(20.8%)
Net Cash from/(used) Operating Activities	(6 752)	183 490	(2 717.6%)	(22 811)	337.8%	160 679	(2 379.7%)	9 115	13.9%	(350.2%)
Cash Flow from Investing Activities										
Receipts	31 750	30 551	96.2%	-	-	30 551	96.2%	(686 451)	(4 064.1%)	(100.0%)
Proceeds on disposal of PPE	29 000	17 551	60.5%	-	-	17 551	60.5%	5 800	40.3%	(100.0%)
Decrease in non-current debtors	2 300	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	450	-	-	-	-	-	-	(692 251)	(30 097.9%)	(100.0%)
Decrease (increase) in non-current investments	-	13 000	-	-	-	13 000	-	-	-	-
Payments	(31 700)	(2 262)	7.1%	(123)	.4%	(2 385)	7.5%	(7)	127.1%	1 651.3%
Capital assets	(31 700)	(2 262)	7.1%	(123)	.4%	(2 385)	7.5%	(7)	127.1%	1 651.3%
Net Cash from/(used) Investing Activities	50	28 288	56 576.9%	(123)	(245.3%)	28 166	56 331.6%	(686 458)	(7 088.7%)	(100.0%)
Cash Flow from Financing Activities										
Receipts	8 525	-	-	(2 347)	(27.5%)	(2 347)	(27.5%)	23	.7%	(10 258.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	8 400	-	-	(712)	(8.5%)	(712)	(8.5%)	-	-	(100.0%)
Increase (decrease) in consumer deposits	125	-	-	(1 635)	(1 307.7%)	(1 635)	(1 307.7%)	23	22.5%	(7 176.1%)
Payments	(383)	-	-	(898)	234.5%	(898)	234.5%	(1 880)	166.3%	(52.2%)
Repayment of borrowing	(383)	-	-	(898)	234.5%	(898)	234.5%	(1 880)	166.3%	(52.2%)
Net Cash from/(used) Financing Activities	8 142	-	-	(3 245)	(39.9%)	(3 245)	(39.9%)	(1 857)	(26.3%)	74.8%
Net Increase/(Decrease) in cash held	1 440	211 778	14 706.8%	(26 178)	(1 817.9%)	185 600	12 888.9%	(679 200)	(21 231.1%)	(96.1%)
Cash/cash equivalents at the year begin:	409	16 396	4 008.8%	228 174	55 788.3%	16 396	4 008.8%	17 277	227.2%	1 220.7%
Cash/cash equivalents at the year end:	1 849	228 174	12 340.4%	201 996	10 924.6%	201 996	10 924.6%	(661 922)	(4 091.5%)	(130.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 152	2.4%	1 370	2.8%	1 462	3.0%	44 269	91.7%	48 253	35.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 060	7.5%	657	4.6%	302	2.1%	12 188	85.8%	14 206	10.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	510	2.6%	403	2.1%	328	1.7%	18 253	93.6%	19 495	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	672	2.3%	629	2.1%	558	1.9%	27 842	93.7%	29 701	22.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	549	2.9%	517	2.7%	466	2.5%	17 303	91.9%	18 835	13.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	35	.8%	19	.4%	10	.2%	4 579	98.6%	4 643	3.4%	-	-	-	-
Total By Income Source	3 978	2.9%	3 595	2.7%	3 126	2.3%	124 434	92.1%	135 133	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	474	2.4%	430	2.2%	369	1.9%	18 149	93.4%	19 423	14.4%	-	-	-	-
Commercial	1 365	5.8%	852	3.6%	491	2.1%	20 774	88.5%	23 482	17.4%	-	-	-	-
Households	2 125	2.3%	2 299	2.5%	2 253	2.4%	85 301	92.7%	91 978	68.1%	-	-	-	-
Other	14	5.4%	14	5.6%	12	5.0%	210	84.0%	250	.2%	-	-	-	-
Total By Customer Group	3 978	2.9%	3 595	2.7%	3 126	2.3%	124 434	92.1%	135 133	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr G Lategan (Acting)	053 313 7300
Financial Manager	Mr Cassius Nkadimang (Acting)	053 313 7300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KGATELOPELE (NC086)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	74 111	24 088	32.5%	11 084	15.0%	35 173	47.5%	13 589	54.7%	(18.4%)
Property rates	9 550	802	8.4%	-	-	802	8.4%	5	106.3%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	17 927	3 969	22.1%	2 196	12.3%	6 166	34.4%	2 907	39.3%	(24.5%)
Service charges - water revenue	7 842	1 749	22.3%	1 294	16.5%	3 043	38.8%	1 528	46.5%	(15.3%)
Service charges - sanitation revenue	4 054	1 035	25.5%	685	16.9%	1 720	42.4%	966	55.3%	(29.1%)
Service charges - refuse revenue	5 964	1 452	24.3%	971	16.3%	2 423	40.6%	1 366	55.4%	(28.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	259	135	52.2%	(83)	(31.9%)	53	20.3%	58	319.3%	(242.6%)
Interest earned - external investments	27	-	-	-	-	-	-	-	23.5%	-
Interest earned - outstanding debtors	-	22	-	11	-	32	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	12	3	23.5%	2	17.5%	5	41.0%	8	78.4%	(75.3%)
Licences and permits	405	(313)	(77.2%)	(698)	(172.2%)	(1 010)	(249.5%)	244	90.1%	(385.9%)
Agency services	414	-	-	-	-	-	-	4	-	(100.0%)
Transfers recognised - operational	20 836	14 996	72.0%	6 553	31.4%	21 548	103.4%	6 391	66.9%	2.5%
Other own revenue	6 822	239	3.5%	153	2.2%	392	5.8%	112	4.2%	36.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	74 111	21 215	28.6%	11 924	16.1%	33 139	44.7%	10 879	34.8%	9.6%
Employee related costs	19 681	4 346	22.1%	3 783	19.2%	8 129	41.3%	3 754	49.8%	.8%
Remuneration of councillors	2 639	509	19.3%	337	12.8%	846	32.1%	480	46.5%	(29.8%)
Debt impairment	5 600	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 909	-	-	-	-	-	-	-	-	-
Finance charges	584	120	20.6%	12	2.0%	132	22.6%	108	22.1%	(89.2%)
Bulk purchases	14 868	3 639	24.5%	1 951	13.1%	5 589	37.6%	2 887	45.3%	(32.4%)
Other Materials	3 669	481	13.1%	242	6.6%	723	19.7%	403	23.1%	(40.0%)
Contracted services	4 307	3 120	72.4%	2 155	50.0%	5 275	122.5%	518	52.3%	315.9%
Transfers and grants	7 311	7 551	103.3%	2 626	35.9%	10 177	139.2%	1 614	68.8%	62.7%
Other expenditure	9 543	1 450	15.2%	819	8.6%	2 269	23.8%	1 114	22.2%	(26.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	0	2 873		(840)		2 034		2 711		
Transfers recognised - capital	7 843	7 884	100.5%	300	3.8%	8 184	104.4%	575	-	(47.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 843	10 758		(540)		10 218		3 285		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 843	10 758		(540)		10 218		3 285		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 843	10 758		(540)		10 218		3 285		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 843	10 758		(540)		10 218		3 285		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	8 275	6 142	74.2%	3 217	38.9%	9 359	113.1%	804	11.3%	300.2%
National Government	7 843	3 117	39.7%	2 788	35.6%	5 905	75.3%	707	26.4%	294.7%
Provincial Government	-	3 026	-	428	-	3 454	-	-	3.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	7 843	6 142	78.3%	3 216	41.0%	9 359	119.3%	707	19.4%	355.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	432	-	-	1	.2%	1	.2%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	97	-	(100.0%)
Capital Expenditure Standard Classification	8 275	6 142	74.2%	3 217	38.9%	9 359	113.1%	804	11.3%	300.2%
Governance and Administration	212	-	-	1	.5%	1	.5%	-	-	(100.0%)
Executive & Council	132	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	20	-	-	1	4.8%	1	4.8%	-	-	(100.0%)
Corporate Services	60	-	-	-	-	-	-	-	-	-
Community and Public Safety	220	-	-	-	-	-	-	-	26.0%	-
Community & Social Services	220	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 500	6 142	111.7%	3 216	58.5%	9 359	170.2%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	5 500	6 142	111.7%	3 216	58.5%	9 359	170.2%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 343	-	-	-	-	-	-	804	4.3%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	1 800	-	-	-	-	-	-	573	7.5%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	178	-	(100.0%)
Waste Management	543	-	-	-	-	-	-	53	.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	71 847	28 037	39.0%	13 523	18.8%	41 559	57.8%	13 288	75.3%	1.8%
Ratepayers and other	43 149	9 917	23.0%	12 099	28.0%	22 016	51.0%	7 035	65.3%	72.0%
Government - operating	20 828	12 599	60.5%	1 112	5.3%	13 711	65.8%	5 703	63.3%	(80.5%)
Government - capital	7 843	5 500	70.1%	300	3.8%	5 800	74.0%	546	-	(45.0%)
Interest	27	21	78.5%	11	42.4%	33	120.8%	4	47.1%	201.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(58 475)	(26 260)	44.9%	(17 716)	30.3%	(43 976)	75.2%	(10 074)	32.9%	75.9%
Suppliers and employees	(50 580)	(22 523)	44.5%	(14 082)	27.8%	(36 605)	72.4%	(7 632)	30.1%	84.5%
Finance charges	(584)	(120)	20.6%	(34)	5.7%	(154)	26.4%	(108)	4.4%	(68.9%)
Transfers and grants	(7 311)	(3 616)	49.5%	(3 601)	49.3%	(7 217)	98.7%	(2 333)	81.8%	54.3%
Net Cash from/(used) Operating Activities	13 372	1 777	13.3%	(4 194)	(31.4%)	(2 417)	(18.1%)	3 214	(161.4%)	(230.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(7 624)	(2 036)	26.7%	-	-	(2 036)	26.7%	(804)	-	(100.0%)
Capital assets	(7 624)	(2 036)	26.7%	-	-	(2 036)	26.7%	(804)	-	(100.0%)
Net Cash from/(used) Investing Activities	(7 624)	(2 036)	26.7%	-	-	(2 036)	26.7%	(804)	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	3	-	4	-	7	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	3	-	4	-	7	-	-	-	(100.0%)
Payments	(1 284)	(95)	7.4%	(398)	31.0%	(494)	38.5%	(323)	-	23.2%
Repayment of borrowing	(1 284)	(95)	7.4%	(398)	31.0%	(494)	38.5%	(323)	-	23.2%
Net Cash from/(used) Financing Activities	(1 284)	(93)	7.2%	(394)	30.7%	(487)	37.9%	(323)	-	21.9%
Net Increase/(Decrease) in cash held	4 464	(352)	(7.9%)	(4 588)	(102.8%)	(4 940)	(110.7%)	2 087	(133.6%)	(319.9%)
Cash/cash equivalents at the year begin:	-	-	-	(352)	-	-	-	15 484	(12.7%)	(102.3%)
Cash/cash equivalents at the year end:	4 464	(352)	(7.9%)	(4 940)	(110.7%)	(4 940)	(110.7%)	17 570	(71.6%)	(128.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 874	17.1%	557	5.1%	2	-	8 551	77.9%	10 984	32.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	818	27.8%	220	7.4%	-	-	1 909	64.8%	2 947	8.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 291	11.3%	573	5.0%	-	-	9 564	83.7%	11 428	33.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	727	17.1%	205	4.8%	1	-	3 323	78.1%	4 256	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	969	22.2%	220	5.0%	1	-	3 172	72.7%	4 361	12.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	13	34.6%	1	1.8%	-	-	24	63.6%	37	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1	1.9%	1	1.0%	-	-	50	97.1%	52	.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(384)	753.8%	56	(110.3%)	-	-	277	(543.5%)	(51)	(.1%)	-	-	-	-
Total By Income Source	5 310	15.6%	1 831	5.4%	4	-	26 870	79.0%	34 014	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	198	14.6%	81	6.0%	-	-	1 080	79.5%	1 359	4.0%	-	-	-	-
Commercial	923	15.4%	366	6.1%	-	-	4 702	78.5%	5 991	17.6%	-	-	-	-
Households	4 130	16.0%	1 349	5.2%	4	-	20 275	78.7%	25 757	75.7%	-	-	-	-
Other	59	6.5%	36	3.9%	-	-	814	89.6%	908	2.7%	-	-	-	-
Total By Customer Group	5 310	15.6%	1 831	5.4%	4	-	26 870	79.0%	34 014	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	4 938	100.0%	-	-	-	-	-	-	4 938	44.5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	396	15.5%	273	10.7%	1 026	40.1%	863	33.7%	2 559	23.1%
Auditor-General	-	-	-	-	32	.9%	3 561	99.1%	3 593	32.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	5 334	48.1%	273	2.5%	1 058	9.5%	4 425	39.9%	11 090	100.0%

Contact Details

Municipal Manager	Mr Morgan Motswana	053 384 8600
Financial Manager	Mr Petra Booysen	053 384 8600

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: Z F MGCAWU (DC8)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	59 685	20 350	34.1%	17 754	29.7%	38 104	63.8%	205	29.5%	8 578.6%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	40	12	28.9%	12	29.0%	23	57.9%	-	-	(100.0%)
Interest earned - external investments	350	96	27.4%	50	14.3%	146	41.6%	112	107.8%	(55.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	52 459	20 109	38.3%	17 466	33.3%	37 575	71.6%	-	33.8%	(100.0%)
Other own revenue	3 636	133	3.7%	227	6.2%	360	9.9%	93	4.2%	144.5%
Gains on disposal of PPE	3 200	-	-	-	-	-	-	-	-	-
Operating Expenditure	57 411	13 251	23.1%	15 488	27.0%	28 739	50.1%	14 721	49.9%	5.2%
Employee related costs	39 339	8 761	22.3%	10 427	26.5%	19 188	48.8%	10 207	49.3%	2.2%
Remuneration of councillors	3 576	794	22.2%	810	22.6%	1 604	44.9%	769	42.1%	5.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	748	256	34.3%	-	-	256	34.3%	-	-	-
Finance charges	124	18	14.8%	55	44.7%	74	59.5%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	1 564	397	25.4%	323	20.6%	720	46.0%	185	28.9%	74.3%
Contracted services	145	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	11 915	3 024	25.4%	3 873	32.5%	6 897	57.9%	3 560	61.4%	8.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 274	7 099		2 266		9 365		(14 516)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 274	7 099		2 266		9 365		(14 516)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 274	7 099		2 266		9 365		(14 516)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 274	7 099		2 266		9 365		(14 516)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 274	7 099		2 266		9 365		(14 516)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	2 245	178	7.9%	160	7.1%	339	15.1%	50	9.7%	217.9%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	250	-	-	-	-	-	-	-	13.2%	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	250	-	-	-	-	-	-	-	13.2%	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 995	178	8.9%	160	8.0%	339	17.0%	26	5.7%	527.0%
Public contributions and donations	-	-	-	-	-	-	-	25	-	(100.0%)
Capital Expenditure Standard Classification	2 245	178	7.9%	160	7.1%	339	15.1%	50	9.7%	217.9%
Governance and Administration	1 995	108	5.4%	160	8.0%	268	13.4%	45	5.6%	253.8%
Executive & Council	75	-	-	103	136.9%	103	136.9%	10	9.1%	923.9%
Budget & Treasury Office	890	-	-	9	1.0%	9	1.0%	7	32.0%	35.3%
Corporate Services	1 030	108	10.4%	49	4.7%	156	15.2%	29	4.5%	70.2%
Community and Public Safety	250	71	28.3%	-	-	71	28.3%	5	15.7%	(100.0%)
Community & Social Services	250	-	-	-	-	-	-	-	15.2%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	5	-	(100.0%)
Housing	-	71	-	-	-	71	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	56 142	24 917	44.4%	25 125	44.8%	50 041	89.1%	17 809	70.5%	41.1%
Ratepayers and other	3 083	3 378	109.5%	6 901	223.8%	10 279	333.4%	2 917	55.9%	136.6%
Government - operating	52 459	21 443	40.9%	18 182	34.7%	39 625	75.5%	14 797	74.7%	22.9%
Government - capital	250	-	-	-	-	-	-	-	-	-
Interest	350	96	27.4%	42	11.9%	137	39.3%	95	76.8%	(56.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(56 663)	(24 978)	44.1%	(21 037)	37.1%	(46 014)	81.2%	(20 242)	76.3%	3.9%
Suppliers and employees	(56 539)	(24 934)	44.1%	(20 981)	37.1%	(45 915)	81.2%	(20 154)	76.1%	4.1%
Finance charges	(124)	(18)	14.8%	(55)	44.7%	(74)	59.5%	(88)	-	(37.2%)
Transfers and grants	-	(26)	-	-	-	(26)	-	-	-	-
Net Cash from/(used) Operating Activities	(521)	(61)	11.7%	4 088	(784.8%)	4 027	(773.1%)	(2 433)	10.9%	(268.0%)
Cash Flow from Investing Activities										
Receipts	3 200	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	3 200	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(2 245)	(178)	7.9%	(160)	7.1%	(339)	15.1%	(50)	9.5%	217.9%
Capital assets	(2 245)	(178)	7.9%	(160)	7.1%	(339)	15.1%	(50)	9.5%	217.9%
Net Cash from/(used) Investing Activities	955	(178)	(18.7%)	(160)	(16.8%)	(339)	(35.5%)	(50)	12.4%	217.9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(890)	-	-	(348)	39.2%	(348)	39.2%	(316)	85.9%	10.4%
Repayment of borrowing	(890)	-	-	(348)	39.2%	(348)	39.2%	(316)	85.9%	10.4%
Net Cash from/(used) Financing Activities	(890)	-	-	(348)	39.2%	(348)	39.2%	(316)	85.9%	10.4%
Net Increase/(Decrease) in cash held	(456)	(239)	52.5%	3 579	(785.1%)	3 340	(732.6%)	(2 799)	(6.7%)	(227.9%)
Cash/cash equivalents at the year begin:	3 000	3 199	106.6%	2 960	98.7%	3 199	106.6%	6 395	150.7%	(53.7%)
Cash/cash equivalents at the year end:	2 544	2 960	116.3%	6 539	257.0%	6 539	257.0%	3 596	68.2%	81.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18	10.8%	-	-	-	-	147	89.2%	165	100.0%	-	-	-	-
Total By Income Source	18	10.8%	-	-	-	-	147	89.2%	165	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18	10.8%	-	-	-	-	147	89.2%	165	100.0%	-	-	-	-
Total By Customer Group	18	10.8%	-	-	-	-	147	89.2%	165	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 133	100.0%	-	-	-	-	-	-	3 133	100.0%
Total	3 133	100.0%	-	-	-	-	-	-	3 133	100.0%

Contact Details

Municipal Manager	Mr Elias Ntoba	054 337 2800
Financial Manager	Mr P Beukes	054 337 2800

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SOL PLAATJE (NC091)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	1 648 409	518 924	31.5%	380 596	23.1%	899 520	54.6%	170 777	67.8%	122.9%
Property rates	397 946	218 144	54.8%	60 414	15.2%	278 558	70.0%	56 113	70.0%	7.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	608 853	137 754	22.6%	127 819	21.0%	265 574	43.6%	(66 709)	73.7%	(291.6%)
Service charges - water revenue	239 315	46 063	19.2%	57 002	23.8%	103 066	43.1%	64 835	53.1%	(12.1%)
Service charges - sanitation revenue	67 187	17 543	26.1%	16 857	25.1%	34 400	51.2%	15 762	52.0%	6.9%
Service charges - refuse revenue	46 841	11 914	25.4%	11 823	25.2%	23 737	50.7%	11 153	51.1%	6.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	17 606	3 739	21.2%	4 060	23.1%	7 799	44.3%	5 084	57.6%	(20.1%)
Interest earned - external investments	12 000	(2 271)	(18.9%)	3 418	28.5%	1 146	9.6%	2 824	22.3%	21.0%
Interest earned - outstanding debtors	45 000	17 692	39.3%	18 704	41.6%	36 396	80.9%	14 000	80.8%	33.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	7 635	780	10.2%	1 445	18.9%	2 225	29.1%	939	29.9%	53.8%
Licences and permits	2 672	675	25.3%	607	22.7%	1 282	48.0%	584	40.0%	4.0%
Agency services	4 900	1 539	31.4%	1 316	26.9%	2 856	58.3%	2 057	92.7%	(36.0%)
Transfers recognised - operational	164 710	54 671	33.2%	48 792	29.6%	103 463	62.8%	50 261	66.6%	(2.9%)
Other own revenue	33 745	10 680	31.6%	28 339	84.0%	39 019	115.6%	14 044	106.6%	101.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	(170)	-	(100.0%)
Operating Expenditure	1 632 584	447 740	27.4%	373 379	22.9%	821 120	50.3%	306 736	48.6%	21.7%
Employee related costs	547 624	118 263	21.6%	132 245	24.1%	250 508	45.7%	115 200	46.0%	14.8%
Remuneration of councillors	19 968	4 704	23.6%	4 701	23.5%	9 405	47.1%	4 181	45.1%	12.4%
Debt impairment	145 000	145 000	100.0%	-	-	145 000	100.0%	-	100.0%	-
Depreciation and asset impairment	52 550	-	-	-	-	-	-	-	-	-
Finance charges	36 559	-	-	15 433	42.2%	15 433	42.2%	13 694	37.8%	12.7%
Bulk purchases	422 000	88 191	20.9%	100 923	23.9%	189 114	44.8%	81 100	46.1%	24.4%
Other Materials	87 135	16 856	19.3%	20 669	23.7%	37 525	43.1%	16 723	34.4%	23.6%
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	54 750	2 950	5.4%	19 083	34.9%	22 033	40.2%	2 785	13.9%	585.2%
Other expenditure	266 998	71 776	26.9%	80 325	30.1%	152 101	57.0%	73 053	53.6%	10.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	15 826	71 183		7 217		78 400		(135 959)		
Transfers recognised - capital	88 927	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	104 753	71 183		7 217		78 400		(135 959)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	104 753	71 183		7 217		78 400		(135 959)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	104 753	71 183		7 217		78 400		(135 959)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	104 753	71 183		7 217		78 400		(135 959)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	131 183	24 914	19.0%	74 383	56.7%	99 297	75.7%	46 158	30.5%	61.1%
National Government	78 677	14 930	19.0%	19 274	24.5%	34 204	43.5%	24 464	44.1%	(21.2%)
Provincial Government	10 250	4 242	41.4%	11 039	107.7%	15 281	149.1%	3 114	17.5%	254.6%
District Municipality	-	-	-	-	-	-	-	124	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	1 637	-	(100.0%)
Transfers recognised - capital	88 927	19 173	21.6%	30 313	34.1%	49 486	55.6%	29 339	41.1%	3.3%
Borrowing	-	-	-	-	-	-	-	5 261	27.3%	(100.0%)
Internally generated funds	42 255	5 741	13.6%	44 070	104.3%	49 811	117.9%	11 559	21.0%	281.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	131 183	24 914	19.0%	74 383	56.7%	99 297	75.7%	46 158	30.5%	61.1%
Governance and Administration	1 000	-	-	332	33.2%	332	33.2%	122	26.5%	171.2%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 000	-	-	332	33.2%	332	33.2%	122	26.5%	171.2%
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 994	2 306	17.7%	6 261	48.2%	8 567	65.9%	1 021	8.7%	513.5%
Community & Social Services	12 994	2 306	17.7%	6 261	48.2%	8 567	65.9%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	1 021	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 250	4 260	41.6%	38 453	375.2%	42 713	416.7%	7 815	97.3%	392.1%
Planning and Development	10 250	1 144	11.2%	1 110	10.8%	2 254	22.0%	1 133	9.6%	(2.0%)
Road Transport	-	3 116	-	37 343	-	40 459	-	6 682	-	458.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	94 938	18 348	19.3%	29 337	30.9%	47 685	50.2%	37 201	40.0%	(21.1%)
Electricity	3 000	1 337	44.6%	6 041	201.4%	7 378	245.9%	12 867	31.4%	(53.1%)
Water	29 164	5 084	17.4%	1 010	3.5%	6 094	20.9%	4 804	30.5%	(79.0%)
Waste Water Management	62 774	11 927	19.0%	22 286	35.5%	34 213	54.5%	19 530	57.7%	14.1%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	12 000	-	-	0	-	0	-	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	1 579 678	364 035	23.0%	456 831	28.9%	820 867	52.0%	352 896	53.2%	29.5%
Ratepayers and other	1 302 791	269 635	20.7%	322 526	24.8%	592 161	45.5%	250 178	48.8%	28.9%
Government - operating	164 710	59 237	36.0%	48 792	29.6%	108 029	65.6%	50 261	69.5%	(2.9%)
Government - capital	88 927	15 428	17.3%	66 392	74.7%	81 820	92.0%	35 633	57.4%	86.3%
Interest	23 250	19 735	84.9%	19 121	82.2%	38 856	167.1%	16 824	173.7%	13.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 420 294)	(350 094)	24.6%	(349 778)	24.6%	(699 871)	49.3%	(321 714)	55.1%	8.7%
Suppliers and employees	(1 378 985)	(347 144)	25.2%	(315 157)	22.9%	(662 300)	48.0%	(305 235)	55.2%	3.3%
Finance charges	(36 559)	-	-	(15 538)	42.5%	(15 538)	42.5%	(13 694)	37.8%	13.5%
Transfers and grants	(4 750)	(2 950)	62.1%	(19 083)	401.8%	(22 033)	463.9%	(2 785)	184.9%	585.2%
Net Cash from/(used) Operating Activities	159 383	13 941	8.7%	107 054	67.2%	120 995	75.9%	31 181	38.8%	243.3%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(131 183)	(24 914)	19.0%	(74 383)	56.7%	(99 297)	75.7%	(46 158)	30.5%	61.1%
Capital assets	(131 183)	(24 914)	19.0%	(74 383)	56.7%	(99 297)	75.7%	(46 158)	30.5%	61.1%
Net Cash from/(used) Investing Activities	(131 183)	(24 914)	19.0%	(74 383)	56.7%	(99 297)	75.7%	(46 158)	30.5%	61.1%
Cash Flow from Financing Activities										
Receipts	1 263	-	-	-	-	-	-	11 557	47.7%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	11 557	48.7%	(100.0%)
Increase (decrease) in consumer deposits	1 263	-	-	-	-	-	-	-	-	-
Payments	(15 827)	-	-	(6 564)	41.5%	(6 564)	41.5%	(9 338)	61.8%	(29.7%)
Repayment of borrowing	(15 827)	-	-	(6 564)	41.5%	(6 564)	41.5%	(9 338)	61.8%	(29.7%)
Net Cash from/(used) Financing Activities	(14 564)	-	-	(6 564)	45.1%	(6 564)	45.1%	2 219	42.4%	(395.8%)
Net Increase/(Decrease) in cash held	13 637	(10 972)	(80.5%)	26 107	191.4%	15 135	111.0%	(12 758)	(33.4%)	(304.6%)
Cash/cash equivalents at the year begin:	236 901	305 199	128.8%	294 227	124.2%	305 199	128.8%	346 553	132.2%	(15.1%)
Cash/cash equivalents at the year end:	250 538	294 227	117.4%	320 334	127.9%	320 334	127.9%	333 795	154.9%	(4.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	21 599	8.1%	14 499	5.5%	12 132	4.6%	217 485	81.8%	265 716	22.5%	-	-	126 638	47.0%
Trade and Other Receivables from Exchange Transactions - Electricity	31 063	25.6%	8 475	7.0%	5 834	4.8%	75 969	62.6%	121 340	10.3%	-	-	57 830	47.0%
Receivables from Non-exchange Transactions - Property Rates	29 282	8.5%	7 568	2.2%	5 816	1.7%	300 973	87.6%	343 639	29.2%	-	-	163 776	47.0%
Receivables from Exchange Transactions - Waste Water Management	5 146	6.5%	3 273	4.2%	2 853	3.6%	67 567	85.7%	78 839	6.7%	-	-	37 574	47.0%
Receivables from Exchange Transactions - Waste Management	3 943	6.4%	2 375	3.8%	2 083	3.4%	53 540	86.4%	61 941	5.3%	-	-	29 520	47.0%
Receivables from Exchange Transactions - Property Rental Debtors	529	2.1%	464	1.8%	455	1.8%	23 907	94.3%	25 355	2.2%	-	-	12 084	47.0%
Interest on Arrear Debtor Accounts	6 552	3.6%	6 459	3.5%	6 480	3.5%	164 417	89.4%	183 908	15.6%	-	-	87 649	47.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	640	.7%	1 258	1.3%	1 909	2.0%	93 832	96.1%	97 639	8.3%	-	-	46 534	47.0%
Total By Income Source	98 754	8.4%	44 370	3.8%	37 562	3.2%	997 692	84.7%	1 178 378	100.0%	-	-	561 605	47.0%
Debtors Age Analysis By Customer Group														
Organs of State	6 459	2.1%	4 247	1.4%	3 616	1.2%	293 910	95.4%	308 232	26.2%	-	-	146 901	47.0%
Commercial	48 305	24.6%	12 102	6.2%	8 915	4.5%	126 675	64.6%	195 997	16.6%	-	-	93 410	47.0%
Households	43 990	6.5%	28 021	4.2%	25 031	3.7%	577 107	85.6%	674 149	57.2%	-	-	321 294	47.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	98 754	8.4%	44 370	3.8%	37 562	3.2%	997 692	84.7%	1 178 378	100.0%	-	-	561 605	47.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	26 049	100.0%	-	-	-	-	-	-	26 049	30.1%
Bulk Water	8 028	100.0%	-	-	-	-	-	-	8 028	9.3%
PAYE deductions	6 204	100.0%	-	-	-	-	-	-	6 204	7.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5 553	100.0%	-	-	-	-	-	-	5 553	6.4%
Loan repayments	22 102	100.0%	-	-	-	-	-	-	22 102	25.5%
Trade Creditors	18 425	100.0%	-	-	-	-	-	-	18 425	21.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	187	100.0%	-	-	-	-	-	-	187	.2%
Total	86 548	100.0%	-	-	-	-	-	-	86 548	100.0%

Contact Details

Municipal Manager	Mr G Akharwaray	053 830 6100
Financial Manager	Ms Z L Mahloko	053 830 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DIKGATLONG (NC092)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	110 520	36 539	33.1%	40 215	36.4%	76 754	69.4%	16 110	49.6%	149.6%
Property rates	4 500	1 213	27.0%	9 579	212.9%	10 792	239.8%	1 242	57.8%	671.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	3	-	(100.0%)
Service charges - electricity revenue	20 000	5 482	27.4%	4 895	24.5%	10 377	51.9%	4 769	59.6%	2.6%
Service charges - water revenue	10 000	2 923	29.2%	3 125	31.3%	6 048	60.5%	3 353	51.9%	(6.8%)
Service charges - sanitation revenue	2 200	586	26.6%	550	25.0%	1 136	51.6%	521	50.6%	5.5%
Service charges - refuse revenue	6 000	1 611	26.9%	1 573	26.2%	3 184	53.1%	1 502	50.4%	4.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	240	38	16.0%	33	13.9%	72	29.9%	55	59.8%	(39.7%)
Interest earned - external investments	220	0	.2%	11	4.9%	11	5.1%	61	37.1%	(82.3%)
Interest earned - outstanding debtors	11 962	4 156	34.7%	4 441	37.1%	8 597	71.9%	4 496	72.1%	(1.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	17	0	1.2%	2	9.3%	2	10.5%	1	4.1%	118.6%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	60	18	29.9%	18	29.6%	36	59.5%	15	-	15.5%
Transfers recognised - operational	55 180	20 452	37.1%	15 969	28.9%	36 421	66.0%	-	39.1%	(100.0%)
Other own revenue	141	59	42.0%	18	12.9%	77	54.8%	88	149.1%	(79.3%)
Gains on disposal of PPE	-	-	-	1	-	1	-	5	-	(88.0%)
Operating Expenditure	110 456	27 352	24.8%	17 085	15.5%	44 436	40.2%	21 231	37.8%	(19.5%)
Employee related costs	43 093	10 618	24.6%	10 474	24.3%	21 092	48.9%	10 725	58.9%	(2.3%)
Remuneration of councillors	3 313	720	21.7%	720	21.7%	1 439	43.4%	685	36.0%	5.1%
Debt impairment	7 500	508	6.8%	-	-	508	6.8%	1 726	7.3%	(100.0%)
Depreciation and asset impairment	500	-	-	-	-	-	-	17	3.8%	(100.0%)
Finance charges	100	14	14.0%	-	-	14	14.0%	-	-	-
Bulk purchases	27 000	5 612	20.8%	759	2.8%	6 371	23.6%	5 209	32.7%	(85.4%)
Other Materials	2 685	1 537	57.2%	898	33.4%	2 435	90.7%	324	-	177.3%
Contracted services	6 630	4 582	69.1%	980	14.8%	5 561	83.9%	666	36.5%	47.1%
Transfers and grants	-	127	-	175	-	302	-	365	-	(52.1%)
Other expenditure	19 635	3 633	18.5%	3 080	15.7%	6 713	34.2%	1 515	43.5%	103.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	63	9 188		23 130		32 318		(5 121)		
Transfers recognised - capital	-	18 000	-	122	-	18 122	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	9	-	-	-	9	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	63	27 196		23 252		50 449		(5 121)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	63	27 196		23 252		50 449		(5 121)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	63	27 196		23 252		50 449		(5 121)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	63	27 196		23 252		50 449		(5 121)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	23 500	5 052	21.5%	2 363	10.1%	7 415	31.6%	10 038	39.6%	(76.5%)
National Government	20 000	4 436	22.2%	1 653	8.3%	6 089	30.4%	5 099	24.8%	(67.6%)
Provincial Government	-	616	-	393	-	1 010	-	4 851	485.1%	(91.9%)
District Municipality	2 500	-	-	-	-	-	-	-	-	-
Other transfers and grants	1 000	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 500	5 052	21.5%	2 047	8.7%	7 099	30.2%	9 950	39.3%	(79.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	304	-	304	-	88	-	245.1%
Public contributions and donations	-	-	-	12	-	12	-	-	-	(100.0%)
Capital Expenditure Standard Classification	23 500	5 052	21.5%	2 363	10.1%	7 415	31.6%	10 038	39.6%	(76.5%)
Governance and Administration	-	-	-	316	-	316	-	88	-	258.5%
Executive & Council	-	-	-	-	-	-	-	28	-	(100.0%)
Budget & Treasury Office	-	-	-	316	-	316	-	61	-	421.3%
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	616	-	-	-	616	-	4 851	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	616	-	-	-	616	-	4 851	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	2 751	-	1 337	-	4 087	-	3 628	23.6%	(63.2%)
Planning and Development	-	2 558	-	393	-	2 952	-	-	-	(100.0%)
Road Transport	-	192	-	943	-	1 136	-	3 628	24.6%	(74.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	23 500	1 685	7.2%	710	3.0%	2 395	10.2%	1 471	26.7%	(51.7%)
Electricity	1 000	1 404	140.4%	448	44.8%	1 852	185.2%	128	6.2%	250.3%
Water	8 000	281	3.5%	262	3.3%	543	6.8%	1 343	-	(80.5%)
Waste Water Management	14 000	-	-	-	-	-	-	-	-	-
Waste Management	500	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	0	54 539	454 494 433.3%	42 742	356 184 158.3%	97 281	810 678 591.7%	37 738	57.2%	13.3%
Ratepayers and other	0	11 931	99 424 916.7%	22 199	184 992 450.0%	34 130	284 417 366.7%	11 548	44.6%	92.2%
Government - operating	-	20 452	-	15 969	-	36 421	-	-	39.1%	(100.0%)
Government - capital	-	18 000	-	122	-	18 122	-	21 633	82.9%	(99.4%)
Interest	-	4 156	-	4 452	-	8 608	-	4 557	-	(2.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	-	(27 345)	-	(17 085)	-	(44 429)	-	(21 422)	38.0%	(20.2%)
Suppliers and employees	-	(27 210)	-	(16 910)	-	(44 120)	-	(21 058)	37.4%	(19.7%)
Finance charges	-	(7)	-	-	-	(7)	-	-	-	-
Transfers and grants	-	(127)	-	(175)	-	(302)	-	(365)	-	(52.1%)
Net Cash from/(used) Operating Activities	0	27 195	226 623 050.0%	25 658	213 812 541.7%	52 852	440 435 591.7%	16 316	121.7%	57.3%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	5	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	5	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	(1 958)	-	(2 233)	-	(4 191)	-	(10 207)	40.1%	(78.1%)
Capital assets	-	(1 958)	-	(2 233)	-	(4 191)	-	(10 207)	40.1%	(78.1%)
Net Cash from/(used) Investing Activities	-	(1 958)	-	(2 233)	-	(4 191)	-	(10 202)	40.1%	(78.1%)
Cash Flow from Financing Activities										
Receipts	-	0	-	-	-	0	-	-	-	-
Short term loans	-	0	-	-	-	0	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	(7)	-	-	-	(7)	-	-	-	-
Repayment of borrowing	-	(7)	-	-	-	(7)	-	-	-	-
Net Cash from/(used) Financing Activities	-	(7)	-	-	-	(7)	-	-	-	-
Net Increase/(Decrease) in cash held	0	25 230	###########	23 425	###########	48 655	###########	6 114	438 028.4%	283.1%
Cash/cash equivalents at the year begin:	5 948	-	-	25 230	424.2%	-	-	20 167	-	25.1%
Cash/cash equivalents at the year end:	5 948	25 230	424.2%	48 655	818.0%	48 655	818.0%	26 282	64.1%	85.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 572	2.4%	1 654	2.5%	1 549	2.4%	60 402	92.7%	65 176	34.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 500	6.6%	526	2.3%	390	1.7%	20 455	89.4%	22 870	12.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 438	5.7%	443	1.7%	430	1.7%	23 108	90.9%	25 420	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	265	2.3%	266	2.3%	279	2.4%	10 937	93.1%	11 746	6.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	806	2.5%	780	2.4%	772	2.4%	30 139	92.7%	32 497	17.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16	7.7%	12	5.6%	4	1.8%	178	84.9%	210	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	154	.5%	152	.5%	155	.5%	31 487	98.6%	31 949	16.8%	-	-	-	-
Total By Income Source	5 751	3.0%	3 833	2.0%	3 580	1.9%	176 705	93.1%	189 869	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	179	3.9%	155	3.3%	120	2.6%	4 196	90.2%	4 650	2.4%	-	-	-	-
Commercial	581	4.9%	317	2.7%	216	1.8%	10 631	90.5%	11 745	6.2%	-	-	-	-
Households	3 478	2.8%	2 622	2.1%	2 510	2.0%	117 302	93.2%	125 913	66.3%	-	-	-	-
Other	1 513	3.2%	739	1.6%	734	1.5%	44 576	93.7%	47 563	25.1%	-	-	-	-
Total By Customer Group	5 751	3.0%	3 833	2.0%	3 580	1.9%	176 705	93.1%	189 869	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1	-	(2 270)	(145.7%)	30	1.9%	3 797	243.7%	1 558	100.0%
Total	1	-	(2 270)	(145.7%)	30	1.9%	3 797	243.7%	1 558	100.0%

Contact Details

Municipal Manager	Mr M H Robertson	053 531 0671
Financial Manager	Mr Peter Wakelin	053 531 0671

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MAGARENG (NC093)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	86 315	23 831	27.6%	19 756	22.9%	43 587	50.5%	17 753	47.3%	11.3%
Property rates	4 898	1 004	20.5%	1 047	21.4%	2 051	41.9%	685	36.6%	52.8%
Property rates - penalties and collection charges	1 000	63	6.3%	274	27.4%	337	33.7%	467	91.5%	(41.3%)
Service charges - electricity revenue	15 181	2 680	17.7%	5 407	35.6%	8 086	53.3%	3 358	47.3%	61.0%
Service charges - water revenue	6 296	1 092	17.3%	1 602	25.4%	2 694	42.8%	964	26.5%	66.2%
Service charges - sanitation revenue	4 227	978	23.1%	989	23.4%	1 967	46.5%	606	38.3%	63.1%
Service charges - refuse revenue	3 751	941	25.1%	928	24.7%	1 869	49.8%	583	43.1%	59.2%
Service charges - other	-	9	-	12	-	21	-	1	-	974.7%
Rental of facilities and equipment	60	7	11.5%	9	15.1%	16	26.6%	3	21.5%	207.0%
Interest earned - external investments	1 004	20	2.0%	13	1.3%	33	3.3%	(21)	8.2%	(163.3%)
Interest earned - outstanding debtors	6 490	771	11.9%	1 213	18.7%	1 984	30.6%	681	21.2%	78.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 013	32	3.1%	13	1.3%	45	4.4%	(21)	5.5%	(160.5%)
Licences and permits	427	70	16.5%	108	25.2%	178	41.7%	4	27.8%	2 416.1%
Agency services	13	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	39 351	16 047	40.8%	8 119	20.6%	24 166	61.4%	10 572	58.4%	(23.2%)
Other own revenue	619	116	18.8%	23	3.7%	139	22.5%	(130)	(99.6%)	(117.7%)
Gains on disposal of PPE	1 988	-	-	-	-	-	-	-	-	-
Operating Expenditure	115 288	19 498	16.9%	24 072	20.9%	43 570	37.8%	23 589	44.0%	2.0%
Employee related costs	33 857	7 331	21.7%	8 225	24.3%	15 556	45.9%	8 177	50.9%	.6%
Remuneration of councillors	3 119	701	22.5%	714	22.9%	1 415	45.4%	707	48.1%	.9%
Debt impairment	18 853	4 713	25.0%	4 713	25.0%	9 426	50.0%	4 171	50.0%	13.0%
Depreciation and asset impairment	11 186	2 797	25.0%	2 797	25.0%	5 593	50.0%	2 824	50.0%	(1.0%)
Finance charges	100	-	-	-	-	-	-	-	-	-
Bulk purchases	16 740	1 086	6.5%	1 738	10.4%	2 824	16.9%	3 804	54.1%	(54.3%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	2 842	474	16.7%	402	14.1%	875	30.8%	547	25.8%	(26.6%)
Transfers and grants	6 761	244	3.6%	2 060	30.5%	2 304	34.1%	857	23.4%	140.5%
Other expenditure	21 830	2 152	9.9%	3 423	15.7%	5 576	25.5%	2 501	26.4%	36.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(28 973)	4 333		(4 316)		16		(5 836)		
Transfers recognised - capital	22 287	3 236	14.5%	4 315	19.4%	7 551	33.9%	800	60.7%	439.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(6 686)	7 569		(1)		7 567		(5 036)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(6 686)	7 569		(1)		7 567		(5 036)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(6 686)	7 569		(1)		7 567		(5 036)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(6 686)	7 569		(1)		7 567		(5 036)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	22 287	4 604	20.7%	5 849	26.2%	10 454	46.9%	901	6.2%	548.9%
National Government	10 787	4 061	37.6%	3 423	31.7%	7 483	69.4%	901	6.2%	279.7%
Provincial Government	6 500	543	8.4%	2 427	37.3%	2 970	45.7%	-	-	(100.0%)
District Municipality	5 000	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 287	4 604	20.7%	5 849	26.2%	10 454	46.9%	901	6.2%	548.9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	22 287	4 604	20.7%	5 849	26.2%	10 454	46.9%	901	6.2%	548.9%
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 287	4 174	34.0%	3 423	27.9%	7 597	61.8%	901	7.2%	279.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	12 287	4 174	34.0%	3 423	27.9%	7 597	61.8%	901	7.2%	279.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	10 000	430	4.3%	2 427	24.3%	2 857	28.6%	-	4.5%	(100.0%)
Electricity	-	430	-	-	-	430	-	-	4.5%	-
Water	5 000	-	-	2 427	48.5%	2 427	48.5%	-	-	(100.0%)
Waste Water Management	5 000	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	95 766	26 429	27.6%	19 361	20.2%	45 790	47.8%	5 135	49.8%	277.1%
Ratepayers and other	26 633	6 826	25.6%	5 392	20.2%	12 218	45.9%	4 135	66.6%	30.4%
Government - operating	39 351	16 047	40.8%	6 647	16.9%	22 694	57.7%	-	32.7%	(100.0%)
Government - capital	22 287	3 236	14.5%	7 269	32.6%	10 505	47.1%	1 000	61.7%	626.9%
Interest	7 494	320	4.3%	53	.7%	373	5.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(84 191)	(11 988)	14.2%	(16 434)	19.5%	(28 422)	33.8%	(16 475)	54.5%	(.2%)
Suppliers and employees	(77 128)	(11 744)	15.2%	(14 374)	18.6%	(26 118)	33.9%	(15 618)	59.1%	(8.0%)
Finance charges	(100)	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 963)	(244)	3.5%	(2 060)	29.6%	(2 304)	33.1%	(857)	24.8%	140.5%
Net Cash from/(used) Operating Activities	11 575	14 441	124.8%	2 927	25.3%	17 368	150.0%	(11 340)	37.5%	(125.8%)
Cash Flow from Investing Activities										
Receipts	1 988	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 988	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(22 287)	(4 604)	20.7%	(5 849)	26.2%	(10 454)	46.9%	(119)	-	4 832.2%
Capital assets	(22 287)	(4 604)	20.7%	(5 849)	26.2%	(10 454)	46.9%	(119)	-	4 832.2%
Net Cash from/(used) Investing Activities	(20 299)	(4 604)	22.7%	(5 849)	28.8%	(10 454)	51.5%	(119)	-	4 832.2%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(8 724)	9 836	(112.7%)	(2 922)	33.5%	6 914	(79.3%)	(11 459)	35.3%	(74.5%)
Cash/cash equivalents at the year begin:	1 432	-	-	9 836	686.9%	-	-	19 371	-	(49.2%)
Cash/cash equivalents at the year end:	(7 292)	9 836	(134.9%)	6 914	(94.8%)	6 914	(94.8%)	7 912	36.8%	(12.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	814	4.2%	609	3.2%	327	1.7%	17 537	90.9%	19 288	19.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 287	9.9%	1 161	8.9%	1 801	13.8%	8 787	67.4%	13 037	13.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	317	2.7%	276	2.3%	247	2.1%	10 972	92.9%	11 812	12.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	183	1.2%	173	1.2%	170	1.1%	14 488	96.5%	15 013	15.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	191	1.4%	176	1.3%	169	1.2%	13 473	96.2%	14 009	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	513	2.2%	499	2.2%	490	2.1%	21 608	93.5%	23 110	23.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14	1.3%	38	3.3%	11	1.0%	1 069	94.5%	1 132	1.2%	-	-	-	-
Total By Income Source	3 320	3.4%	2 931	3.0%	3 214	3.3%	87 935	90.3%	97 400	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	614	17.4%	384	10.9%	370	10.5%	2 156	61.2%	3 525	3.6%	-	-	-	-
Commercial	407	8.2%	307	6.2%	259	5.2%	3 994	80.4%	4 967	5.1%	-	-	-	-
Households	2 292	2.6%	2 234	2.5%	2 580	2.9%	81 587	92.0%	88 692	91.1%	-	-	-	-
Other	7	3.2%	6	2.6%	5	2.3%	199	92.0%	216	.2%	-	-	-	-
Total By Customer Group	3 320	3.4%	2 931	3.0%	3 214	3.3%	87 935	90.3%	97 400	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 323	19.1%	1 375	19.8%	-	-	4 233	61.1%	6 930	16.2%
Bulk Water	1 129	3.7%	719	2.3%	738	2.4%	28 225	91.6%	30 811	71.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	32	1.6%	116	5.7%	279	13.6%	1 619	79.1%	2 047	4.8%
Auditor-General	148	4.8%	1 552	50.0%	495	15.9%	910	29.3%	3 104	7.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 632	6.1%	3 762	8.8%	1 512	3.5%	34 987	81.6%	42 892	100.0%

Contact Details

Municipal Manager	Mr Floyd Leeuw	053 497 3111
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PHOKWANE (NC094)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	201 287	55 160	27.4%	52 081	25.9%	107 241	53.3%	47 995	52.1%	8.5%
Property rates	15 654	4 540	29.0%	4 132	26.4%	8 672	55.4%	2 469	42.8%	67.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	45 203	7 799	17.3%	7 534	16.7%	15 334	33.9%	9 167	29.0%	(17.8%)
Service charges - water revenue	28 457	5 596	19.7%	5 865	20.6%	11 461	40.3%	6 490	69.6%	(9.6%)
Service charges - sanitation revenue	11 623	3 043	26.2%	2 978	25.6%	6 022	51.8%	2 422	51.4%	23.0%
Service charges - refuse revenue	7 734	1 934	25.0%	1 932	25.0%	3 866	50.0%	1 555	49.6%	24.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	380	92	24.4%	89	23.5%	182	47.9%	74	57.7%	20.6%
Interest earned - external investments	2 082	210	10.1%	139	6.7%	349	16.8%	392	51.4%	(64.5%)
Interest earned - outstanding debtors	9 457	2 766	29.2%	3 061	32.4%	5 827	61.6%	2 209	51.1%	38.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	133	52	39.0%	19	14.3%	71	53.3%	22	69.6%	(11.8%)
Licences and permits	1 617	382	23.6%	327	20.2%	708	43.8%	374	47.9%	(12.6%)
Agency services	1 312	336	25.6%	335	25.5%	671	51.1%	362	52.7%	(7.5%)
Transfers recognised - operational	76 376	28 243	37.0%	25 055	32.8%	53 298	69.8%	22 352	69.7%	12.1%
Other own revenue	1 260	167	13.2%	403	32.0%	570	45.2%	109	49.6%	270.6%
Gains on disposal of PPE	-	-	-	211	-	211	-	-	-	(100.0%)
Operating Expenditure	219 153	30 345	13.8%	53 145	24.2%	83 489	38.1%	38 066	40.9%	39.6%
Employee related costs	48 290	13 793	28.6%	14 035	29.1%	27 828	57.6%	11 520	51.4%	21.8%
Remuneration of councillors	4 634	1 060	22.9%	1 095	23.6%	2 155	46.5%	1 014	47.1%	8.0%
Debt impairment	30 440	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 293	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	66 131	6 029	9.1%	24 672	37.3%	30 701	46.4%	12 223	53.5%	101.8%
Other Materials	6 937	1 283	18.5%	2 429	35.0%	3 712	53.5%	1 383	43.7%	75.7%
Contracted services	13 122	2 265	17.3%	4 612	35.1%	6 877	52.4%	2 226	40.6%	107.2%
Transfers and grants	-	-	-	-	-	-	-	2 111	-	(100.0%)
Other expenditure	42 305	5 915	14.0%	6 302	14.9%	12 217	28.9%	7 589	31.3%	(17.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 866)	24 815		(1 063)		23 752		9 930		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(17 866)	24 815		(1 063)		23 752		9 930		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(17 866)	24 815		(1 063)		23 752		9 930		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(17 866)	24 815		(1 063)		23 752		9 930		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(17 866)	24 815		(1 063)		23 752		9 930		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	100 953	9 090	9.0%	29 918	29.6%	39 008	38.6%	8 488	44.0%	252.5%
National Government	44 836	8 596	19.2%	23 063	51.4%	31 659	70.6%	8 337	53.8%	176.6%
Provincial Government	39 430	-	-	2 198	5.6%	2 198	5.6%	-	-	(100.0%)
District Municipality	5 000	-	-	2 290	45.8%	2 290	45.8%	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	89 266	8 596	9.6%	27 551	30.9%	36 147	40.5%	8 337	48.6%	230.5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 687	494	4.2%	2 366	20.2%	2 861	24.5%	151	16.2%	1 462.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	100 953	9 090	9.0%	29 918	29.6%	39 008	38.6%	8 488	44.0%	252.5%
Governance and Administration	1 255	170	13.5%	196	15.6%	366	29.1%	31	2.1%	526.5%
Executive & Council	588	110	18.7%	-	-	110	18.7%	-	-	-
Budget & Treasury Office	182	-	-	131	71.9%	131	71.9%	-	-	(100.0%)
Corporate Services	486	60	12.3%	65	13.5%	125	25.7%	31	4.6%	109.0%
Community and Public Safety	6 605	10	.2%	4 143	62.7%	4 153	62.9%	-	2.7%	(100.0%)
Community & Social Services	6 145	10	.2%	3 838	62.5%	3 848	62.6%	-	11.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	460	-	-	305	66.3%	305	66.3%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	24 380	1 754	7.2%	10 995	45.1%	12 749	52.3%	1 208	94.5%	810.0%
Planning and Development	-	-	-	5 640	-	5 640	-	2	-	252 122.1%
Road Transport	24 380	1 754	7.2%	5 355	22.0%	7 109	29.2%	1 206	93.1%	344.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	68 713	7 157	10.4%	14 584	21.2%	21 740	31.6%	7 249	41.3%	101.2%
Electricity	1 725	314	18.2%	187	10.8%	501	29.0%	118	7.4%	58.2%
Water	34 522	6 842	19.8%	14 320	41.5%	21 162	61.3%	7 131	48.0%	100.8%
Waste Water Management	32 466	-	-	77	.2%	77	.2%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	281 383	65 289	23.2%	71 382	25.4%	136 671	48.6%	56 429	53.1%	26.5%
Ratepayers and other	108 603	23 941	22.0%	23 615	21.7%	47 556	43.8%	23 042	40.7%	2.5%
Government - operating	76 376	31 263	40.9%	25 419	33.3%	56 682	74.2%	22 650	74.3%	12.2%
Government - capital	88 839	9 875	11.1%	22 209	25.0%	32 084	36.1%	10 344	59.4%	114.7%
Interest	7 566	210	2.8%	139	1.8%	349	4.6%	392	10.5%	(64.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(202 149)	(30 345)	15.0%	(53 145)	26.3%	(83 489)	41.3%	(38 057)	47.2%	39.6%
Suppliers and employees	(202 149)	(30 345)	15.0%	(53 145)	26.3%	(83 489)	41.3%	(35 946)	45.8%	47.8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	(2 111)	-	(100.0%)
Net Cash from/(used) Operating Activities	79 235	34 944	44.1%	18 238	23.0%	53 181	67.1%	18 372	65.7%	(.7%)
Cash Flow from Investing Activities										
Receipts	(23 809)	49 033	(205.9%)	47 397	(199.1%)	96 429	(405.0%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	211	-	211	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(13 604)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(10 205)	49 033	(480.5%)	47 186	(462.4%)	96 218	(942.9%)	-	-	(100.0%)
Payments	(88 839)	(10 313)	11.6%	(31 798)	35.8%	(42 111)	47.4%	(9 485)	49.3%	235.3%
Capital assets	(88 839)	(10 313)	11.6%	(31 798)	35.8%	(42 111)	47.4%	(9 485)	49.3%	235.3%
Net Cash from/(used) Investing Activities	(112 648)	38 719	(34.4%)	15 599	(13.8%)	54 318	(48.2%)	(9 485)	49.3%	(264.5%)
Cash Flow from Financing Activities										
Receipts	-	(10)	-	9	-	(1)	-	-	4.9%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(10)	-	9	-	(1)	-	-	4.9%	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(10)	-	9	-	(1)	-	-	4.9%	(100.0%)
Net Increase/(Decrease) in cash held	(33 413)	73 652	(220.4%)	33 846	(101.3%)	107 498	(321.7%)	8 887	90.4%	280.8%
Cash/cash equivalents at the year begin:	27 093	33 077	122.1%	106 729	393.9%	33 077	122.1%	60 149	89.2%	77.4%
Cash/cash equivalents at the year end:	(6 320)	106 729	(1 688.7%)	140 575	(2 224.2%)	140 575	(2 224.2%)	69 036	89.7%	103.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 238	4.0%	1 216	2.2%	1 458	2.6%	51 183	91.2%	56 095	25.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 892	22.8%	671	8.1%	434	5.2%	5 316	63.9%	8 313	3.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 380	5.7%	983	4.1%	875	3.6%	20 845	86.6%	24 083	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	946	2.1%	865	1.9%	797	1.8%	42 469	94.2%	45 077	20.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	591	2.0%	530	1.8%	512	1.8%	27 463	94.4%	29 095	13.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	993	2.1%	938	2.0%	923	2.0%	43 477	93.8%	46 331	21.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28	.3%	30	.3%	46	.5%	9 988	99.0%	10 092	4.6%	-	-	-	-
Total By Income Source	8 067	3.7%	5 232	2.4%	5 045	2.3%	200 741	91.6%	219 085	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	389	3.4%	311	2.8%	255	2.3%	10 335	91.5%	11 290	5.2%	-	-	-	-
Commercial	2 445	16.2%	1 092	7.2%	752	5.0%	10 840	71.7%	15 128	6.9%	-	-	-	-
Households	4 958	2.6%	3 744	2.0%	3 954	2.1%	177 994	93.4%	190 650	87.0%	-	-	-	-
Other	275	13.7%	85	4.2%	83	4.1%	1 573	78.0%	2 017	.9%	-	-	-	-
Total By Customer Group	8 067	3.7%	5 232	2.4%	5 045	2.3%	200 741	91.6%	219 085	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	11	.8%	1 360	99.0%	2	.1%	-	-	1 373	18.6%
Bulk Water	478	15.6%	710	23.2%	1 303	42.5%	573	18.7%	3 064	41.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	193	6.5%	734	25.0%	1 941	66.0%	75	2.5%	2 943	39.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	682	9.2%	2 804	38.0%	3 246	44.0%	648	8.8%	7 380	100.0%

Contact Details

Municipal Manager	Mr Moeketsi P Dichaba	053 474 9700
Financial Manager	Mr Tymothy Sediti	053 474 9700

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: FRANCES BAARD (DC9)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	107 992	34 270	31.7%	34 220	31.7%	68 490	63.4%	34 714	67.7%	(1.4%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 061	246	23.2%	13	1.2%	260	24.5%	132	15.6%	(90.0%)
Interest earned - external investments	5 673	1 352	23.8%	1 557	27.5%	2 909	51.3%	1 345	53.7%	15.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	101 083	32 659	32.3%	32 599	32.2%	65 258	64.6%	33 205	69.0%	(1.8%)
Other own revenue	115	13	11.5%	42	36.2%	55	47.8%	31	240.8%	32.8%
Gains on disposal of PPE	60	-	-	9	14.5%	9	14.5%	-	1.0%	(100.0%)
Operating Expenditure	132 631	17 085	12.9%	29 640	22.3%	46 724	35.2%	23 932	34.2%	23.8%
Employee related costs	54 388	10 181	18.7%	11 365	20.9%	21 546	39.6%	9 828	40.1%	15.6%
Remuneration of councillors	6 055	1 363	22.5%	1 339	22.1%	2 702	44.6%	1 279	45.1%	4.7%
Debt impairment	3	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 380	-	-	3 777	70.2%	3 777	70.2%	-	-	(100.0%)
Finance charges	2 854	-	-	552	19.3%	552	19.3%	631	28.5%	(12.6%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	5 245	709	13.5%	560	10.7%	1 268	24.2%	503	33.5%	11.1%
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	42 973	1 980	4.6%	8 815	20.5%	10 795	25.1%	7 829	28.0%	12.6%
Other expenditure	15 533	2 852	18.4%	3 232	20.8%	6 084	39.2%	3 861	43.3%	(16.3%)
Loss on disposal of PPE	200	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 639)	17 186		4 580		21 766		10 781		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(24 639)	17 186		4 580		21 766		10 781		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(24 639)	17 186		4 580		21 766		10 781		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(24 639)	17 186		4 580		21 766		10 781		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(24 639)	17 186		4 580		21 766		10 781		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	5 340	71	1.3%	817	15.3%	888	16.6%	287	14.9%	185.1%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 340	71	1.3%	817	15.3%	888	16.6%	287	14.9%	185.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	5 340	71	1.3%	817	15.3%	888	16.6%	287	14.9%	185.1%
Governance and Administration	2 320	45	1.9%	718	30.9%	763	32.9%	93	20.9%	668.4%
Executive & Council	187	2	1.3%	-	-	2	1.3%	6	7.3%	(100.0%)
Budget & Treasury Office	1 358	4	.3%	718	52.9%	722	53.2%	6	1.7%	11 872.9%
Corporate Services	775	38	4.9%	-	-	38	4.9%	81	36.3%	(100.0%)
Community and Public Safety	2 790	26	.9%	37	1.3%	62	2.2%	109	7.8%	(66.3%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	2 746	-	-	37	1.3%	37	1.3%	41	3.0%	(11.8%)
Housing	44	26	58.5%	-	-	26	58.5%	67	80.4%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	169	-	-	63	37.1%	63	37.1%	85	12.1%	(25.9%)
Planning and Development	151	-	-	63	41.5%	63	41.5%	85	13.2%	(25.9%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	18	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	61	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	106 901	43 940	41.1%	36 459	34.1%	80 399	75.2%	32 729	77.2%	11.4%
Ratepayers and other	145	1 044	719.6%	904	623.6%	1 948	1 343.2%	1 272	2 775.1%	(28.9%)
Government - operating	101 083	41 163	40.7%	33 997	33.6%	75 160	74.4%	30 114	75.4%	12.9%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	5 673	1 734	30.6%	1 557	27.5%	3 291	58.0%	1 342	70.9%	16.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(115 186)	(23 978)	20.8%	(28 559)	24.8%	(52 537)	45.6%	(26 418)	44.4%	8.1%
Suppliers and employees	(74 941)	(17 437)	23.3%	(18 675)	24.9%	(36 113)	48.2%	(17 758)	49.6%	5.2%
Finance charges	(1 569)	-	-	(552)	35.2%	(552)	35.2%	(631)	52.0%	(12.6%)
Transfers and grants	(38 676)	(6 541)	16.9%	(9 332)	24.1%	(15 873)	41.0%	(8 028)	35.7%	16.2%
Net Cash from/(used) Operating Activities	(8 285)	19 963	(240.9%)	7 900	(95.4%)	27 862	(336.3%)	6 311	(226.9%)	25.2%
Cash Flow from Investing Activities										
Receipts	57	-	-	10	17.5%	10	17.5%	-	-	(100.0%)
Proceeds on disposal of PPE	57	-	-	10	17.5%	10	17.5%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(4 539)	(337)	7.4%	(851)	18.8%	(1 189)	26.2%	(308)	33.2%	176.3%
Capital assets	(4 539)	(337)	7.4%	(851)	18.8%	(1 189)	26.2%	(308)	33.2%	176.3%
Net Cash from/(used) Investing Activities	(4 482)	(337)	7.5%	(842)	18.8%	(1 179)	26.3%	(308)	33.2%	173.1%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 606)	-	-	(778)	48.4%	(778)	48.4%	(698)	43.5%	11.4%
Repayment of borrowing	(1 606)	-	-	(778)	48.4%	(778)	48.4%	(698)	43.5%	11.4%
Net Cash from/(used) Financing Activities	(1 606)	-	-	(778)	48.4%	(778)	48.4%	(698)	43.5%	11.4%
Net Increase/(Decrease) in cash held	(14 373)	19 625	(136.5%)	6 280	(43.7%)	25 906	(180.2%)	5 305	(144.0%)	18.4%
Cash/cash equivalents at the year begin:	97 333	87 934	90.3%	107 560	110.5%	87 934	90.3%	103 262	108.1%	4.2%
Cash/cash equivalents at the year end:	82 960	107 560	129.7%	113 840	137.2%	113 840	137.2%	108 566	181.1%	4.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 734	95.2%	5	.1%	0	-	182	4.6%	3 921	100.0%	-	-	-	-
Total By Income Source	3 734	95.2%	5	.1%	0	-	182	4.6%	3 921	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	365	99.9%	0	.1%	-	-	-	-	365	9.3%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 369	94.8%	4	.1%	0	-	182	5.1%	3 556	90.7%	-	-	-	-
Total By Customer Group	3 734	95.2%	5	.1%	0	-	182	4.6%	3 921	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 300	99.3%	9	.7%	-	-	-	-	1 309	100.0%
Total	1 300	99.3%	9	.7%	-	-	-	-	1 309	100.0%

Contact Details

Municipal Manager	Ms Z M Bogatsu	053 838 0911
Financial Manager	Ms Onneile Moseki (Acting)	053 838 0944

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MORETELE (NW371)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	296 428	107 312	36.2%	70 014	23.6%	177 326	59.8%	54 581	70.7%	28.3%
Property rates	21 233	7 701	36.3%	5 282	24.9%	12 983	61.1%	4 503	117.2%	17.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	18 781	5 799	30.9%	3 896	20.7%	9 695	51.6%	4 060	45.2%	(4.0%)
Service charges - sanitation revenue	-	2 628	-	-	-	2 628	-	-	-	-
Service charges - refuse revenue	10 287	1 314	12.8%	2 629	25.6%	3 943	38.3%	2 307	44.9%	14.0%
Service charges - other	-	0	-	1	-	1	-	-	-	(100.0%)
Rental of facilities and equipment	95	14	14.7%	14	15.0%	28	29.7%	21	13.3%	(31.3%)
Interest earned - external investments	3 704	39	1.1%	70	1.9%	109	2.9%	72	9.7%	(2.7%)
Interest earned - outstanding debtors	5 038	1 538	30.5%	1 211	24.0%	2 749	54.6%	1 174	42.0%	3.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	225 060	87 982	39.1%	56 558	25.1%	144 540	64.2%	42 164	53.2%	34.1%
Other own revenue	12 230	297	2.4%	353	2.9%	649	5.3%	280	4 610.1%	25.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	282 200	55 142	19.5%	35 154	12.5%	90 297	32.0%	53 918	43.3%	(34.8%)
Employee related costs	73 931	14 498	19.6%	10 520	14.2%	25 018	33.8%	14 379	45.1%	(26.8%)
Remuneration of councillors	17 831	4 186	23.5%	2 799	15.7%	6 985	39.2%	2 435	40.4%	14.9%
Debt impairment	8 387	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 870	-	-	-	-	-	-	-	-	-
Finance charges	120	-	-	-	-	-	-	-	-	-
Bulk purchases	47 295	13 799	29.2%	2 485	5.3%	16 284	34.4%	9 231	38.3%	(73.1%)
Other Materials	17 905	3 443	19.2%	2 563	14.3%	6 007	33.5%	2 408	62.6%	6.4%
Contracted services	28 680	6 698	23.4%	7 170	25.0%	13 869	48.4%	5 413	58.6%	32.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	82 181	12 518	15.2%	9 617	11.7%	22 134	26.9%	20 052	47.9%	(52.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14 228	52 169		34 860		87 029		662		
Transfers recognised - capital	107 110	9 380	8.8%	5 000	4.7%	14 380	13.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	121 338	61 549		39 860		101 409		662		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	121 338	61 549		39 860		101 409		662		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	121 338	61 549		39 860		101 409		662		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	121 338	61 549		39 860		101 409		662		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	118 666	56 561	47.7%	27 095	22.8%	83 657	70.5%	29 170	40.9%	(7.1%)
National Government	107 110	56 561	52.8%	20 452	19.1%	77 014	71.9%	18 200	36.9%	12.4%
Provincial Government	-	-	-	6 643	-	6 643	-	10 970	78.4%	(39.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	107 110	56 561	52.8%	27 095	25.3%	83 657	78.1%	29 170	42.2%	(7.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 556	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	118 666	56 561	47.7%	27 095	22.8%	83 657	70.5%	29 170	40.9%	(7.1%)
Governance and Administration	7 756	30	.4%	-	-	30	.4%	601	78.0%	(100.0%)
Executive & Council	7 000	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	756	30	4.0%	-	-	30	4.0%	601	78.0%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 291	30 788	51.1%	14 003	23.2%	44 791	74.3%	5 832	29.9%	140.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	60 291	30 788	51.1%	14 003	23.2%	44 791	74.3%	5 832	29.9%	140.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	48 019	25 744	53.6%	13 092	27.3%	38 836	80.9%	22 737	47.1%	(42.4%)
Electricity	2 000	-	-	-	-	-	-	-	-	-
Water	17 957	13 180	73.4%	10 864	60.5%	24 044	133.9%	20 266	126.8%	(46.4%)
Waste Water Management	-	12 564	-	2 228	-	14 792	-	2 472	22.7%	(9.9%)
Waste Management	28 062	-	-	-	-	-	-	-	-	-
Other	2 600	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	380 284	140 559	37.0%	128 282	33.7%	268 841	70.7%	104 279	69.4%	23.0%
Ratepayers and other	39 372	2 966	7.5%	8 271	21.0%	11 237	28.5%	23 664	292.0%	(65.0%)
Government - operating	225 060	88 534	39.3%	61 251	27.2%	149 785	66.6%	42 164	57.0%	45.3%
Government - capital	107 110	49 037	45.8%	58 741	54.8%	107 778	100.6%	38 433	40.2%	52.8%
Interest	8 741	22	.3%	19	.2%	41	.5%	18	1.2%	4.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(267 942)	(59 652)	22.3%	(44 034)	16.4%	(103 686)	38.7%	(56 903)	55.7%	(22.6%)
Suppliers and employees	(267 822)	(59 599)	22.3%	(43 980)	16.4%	(103 580)	38.7%	(56 871)	55.7%	(22.7%)
Finance charges	(120)	(53)	44.1%	(53)	44.4%	(106)	88.5%	(32)	36.4%	66.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	112 341	80 907	72.0%	84 248	75.0%	165 155	147.0%	47 376	94.8%	77.8%
Cash Flow from Investing Activities										
Receipts	-	(22 860)	-	(17 028)	-	(39 888)	-	(39 855)	-	(57.3%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(22 860)	-	(17 028)	-	(39 888)	-	(39 855)	-	(57.3%)
Payments	(118 666)	(54 744)	46.1%	(24 548)	20.7%	(79 292)	66.8%	(28 764)	64.0%	(14.7%)
Capital assets	(118 666)	(54 744)	46.1%	(24 548)	20.7%	(79 292)	66.8%	(28 764)	64.0%	(14.7%)
Net Cash from/(used) Investing Activities	(118 666)	(77 604)	65.4%	(41 575)	35.0%	(119 179)	100.4%	(68 619)	100.2%	(39.4%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 325)	3 303	(52.2%)	42 673	(674.7%)	45 976	(726.9%)	(21 243)	(13.0%)	(300.9%)
Cash/cash equivalents at the year begin:	43 093	2 410	5.6%	5 713	13.3%	2 410	5.6%	21 188	1.6%	(73.0%)
Cash/cash equivalents at the year end:	36 768	5 713	15.5%	48 385	131.6%	48 385	131.6%	(55)	(.1%)	(88 377.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Frans Mabokela (Acting)	012 716 1300
Financial Manager	Ms Nancy Rampedi	012 716 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MADIBENG (NW372)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	1 394 012	218 126	15.6%	479 099	34.4%	697 225	50.0%	262 281	46.3%	82.7%
Property rates	330 084	84 474	25.6%	77 942	23.6%	162 416	49.2%	48 003	37.8%	62.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	450 000	93 556	20.8%	82 400	18.3%	175 956	39.1%	72 158	45.1%	14.2%
Service charges - water revenue	100 990	17 206	17.0%	34 980	34.6%	52 186	51.7%	20 957	61.1%	66.9%
Service charges - sanitation revenue	24 633	(309)	(1.3%)	7 885	32.0%	7 576	30.8%	4 215	53.2%	87.1%
Service charges - refuse revenue	25 944	6 510	25.1%	6 448	24.9%	12 958	49.9%	6 036	50.4%	6.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	596	172	28.8%	140	23.4%	311	52.2%	187	58.8%	(25.4%)
Interest earned - external investments	3 943	813	20.6%	713	18.1%	1 526	38.7%	716	15.0%	(.5%)
Interest earned - outstanding debtors	50 253	11 531	22.9%	13 188	26.2%	24 719	49.2%	11 427	43.7%	15.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 094	193	17.7%	167	15.2%	360	32.9%	318	111.8%	(47.5%)
Licences and permits	1 796	340	18.9%	3 772	210.0%	4 111	228.9%	236	18.4%	1 495.6%
Agency services	2 245	187	8.3%	105	4.7%	292	13.0%	1 414	23.6%	(92.6%)
Transfers recognised - operational	375 958	-	-	246 954	65.7%	246 954	65.7%	88 765	55.5%	178.2%
Other own revenue	26 477	3 453	13.0%	4 407	16.6%	7 860	29.7%	7 848	24.2%	(43.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 393 932	343 587	24.6%	353 611	25.4%	697 198	50.0%	303 981	46.0%	16.3%
Employee related costs	308 100	76 768	24.9%	83 996	27.3%	160 764	52.2%	77 555	50.6%	8.3%
Remuneration of councillors	25 800	5 203	20.2%	5 372	20.8%	10 575	41.0%	7 352	53.5%	(26.9%)
Debt impairment	232 913	28 286	12.1%	8	-	28 295	12.1%	12 152	6.6%	(99.9%)
Depreciation and asset impairment	78 340	-	-	-	-	-	-	3 367	8.3%	(100.0%)
Finance charges	10 000	21 730	217.3%	21 730	217.3%	43 459	434.6%	6 482	192.4%	235.2%
Bulk purchases	449 200	152 963	34.1%	138 416	30.8%	291 380	64.9%	116 563	63.0%	18.7%
Other Materials	47 825	10 414	21.8%	13 729	28.7%	24 143	50.5%	15 110	58.3%	(9.1%)
Contracted services	106 200	20 736	19.5%	24 833	23.4%	45 568	42.9%	35 629	45.0%	(30.3%)
Transfers and grants	15 000	1 280	8.5%	6 101	40.7%	7 380	49.2%	761	15.1%	701.3%
Other expenditure	120 554	26 208	21.7%	59 427	49.3%	85 635	71.0%	29 011	44.6%	104.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	80	(125 461)		125 488		27		(41 700)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	80	(125 461)		125 488		27		(41 700)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	80	(125 461)		125 488		27		(41 700)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	80	(125 461)		125 488		27		(41 700)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	80	(125 461)		125 488		27		(41 700)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	265 678	18 825	7.1%	44 860	16.9%	63 685	24.0%	41 145	32.8%	9.0%
National Government	259 178	18 145	7.0%	39 817	15.4%	57 962	22.4%	40 437	32.4%	(1.5%)
Provincial Government	-	165	-	1 562	-	1 727	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	259 178	18 310	7.1%	41 379	16.0%	59 688	23.0%	40 437	32.4%	2.3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 500	515	7.9%	3 481	53.6%	3 997	61.5%	707	-	392.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	265 678	18 825	7.1%	44 860	16.9%	63 685	24.0%	41 145	32.8%	9.0%
Governance and Administration	9 500	66	.7%	1 285	13.5%	1 350	14.2%	707	-	81.6%
Executive & Council	-	-	-	34	-	34	-	-	-	(100.0%)
Budget & Treasury Office	9 500	15	.2%	1 226	12.9%	1 240	13.1%	707	-	73.3%
Corporate Services	-	51	-	25	-	76	-	-	-	(100.0%)
Community and Public Safety	5 900	3 743	63.4%	9 526	161.5%	13 269	224.9%	4 012	10.4%	137.4%
Community & Social Services	1 200	1 158	96.5%	5 997	499.8%	7 155	596.2%	2 548	7.9%	135.4%
Sport And Recreation	4 700	2 553	54.3%	2 125	45.2%	4 678	99.5%	207	-	928.5%
Public Safety	-	32	-	1 405	-	1 436	-	1 258	-	11.7%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	84 300	4 918	5.8%	19 784	23.5%	24 702	29.3%	14 057	34.7%	40.7%
Planning and Development	-	240	-	165	-	405	-	-	-	(100.0%)
Road Transport	84 300	4 678	5.5%	19 619	23.3%	24 296	28.8%	14 057	34.7%	39.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	165 978	10 099	6.1%	14 266	8.6%	24 364	14.7%	22 368	44.5%	(36.2%)
Electricity	12 000	-	-	238	2.0%	238	2.0%	437	49.8%	(45.5%)
Water	88 178	3 238	3.7%	7 410	8.4%	10 648	12.1%	18 516	63.2%	(60.0%)
Waste Water Management	51 800	6 240	12.0%	4 766	9.2%	11 007	21.2%	3 324	22.5%	43.4%
Waste Management	14 000	620	4.4%	1 851	13.2%	2 471	17.7%	91	3.0%	1 924.3%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	1 399 293	414 318	29.6%	346 247	24.7%	760 566	54.4%	369 676	56.6%	(6.3%)
Ratepayers and other	760 199	201 122	26.5%	217 800	28.7%	418 921	55.1%	183 895	54.5%	18.4%
Government - operating	375 958	150 313	40.0%	104 993	27.9%	255 306	67.9%	101 192	60.1%	3.8%
Government - capital	259 194	59 422	22.9%	9 686	3.7%	69 108	26.7%	79 922	56.7%	(87.9%)
Interest	3 943	3 462	87.8%	13 768	349.2%	17 230	437.0%	4 667	75.2%	195.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 082 679)	(388 288)	35.9%	(301 716)	27.9%	(690 005)	63.7%	(308 600)	62.0%	(2.2%)
Suppliers and employees	(1 057 679)	(388 284)	36.7%	(300 527)	28.4%	(688 811)	65.1%	(308 600)	63.6%	(2.6%)
Finance charges	(10 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	(15 000)	(5)	-	(1 189)	7.9%	(1 194)	8.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	316 614	26 030	8.2%	44 531	14.1%	70 561	22.3%	61 076	33.1%	(27.1%)
Cash Flow from Investing Activities										
Receipts	17 280	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 280	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	12 000	-	-	-	-	-	-	-	-	-
Payments	(265 628)	(18 825)	7.1%	(42 950)	16.2%	(61 775)	23.3%	(41 144)	32.8%	4.4%
Capital assets	(265 628)	(18 825)	7.1%	(42 950)	16.2%	(61 775)	23.3%	(41 144)	32.8%	4.4%
Net Cash from/(used) Investing Activities	(248 348)	(18 825)	7.6%	(42 950)	17.3%	(61 775)	24.9%	(41 144)	44.9%	4.4%
Cash Flow from Financing Activities										
Receipts	70	-	-	18	26.3%	18	26.3%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	70	-	-	18	26.3%	18	26.3%	-	-	(100.0%)
Payments	(800)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(800)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(730)	-	-	18	(2.5%)	18	(2.5%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	67 536	7 205	10.7%	1 600	2.4%	8 805	13.0%	19 932	5.7%	(92.0%)
Cash/cash equivalents at the year begin:	32 096	41 858	130.4%	49 063	152.9%	41 858	130.4%	40 065	108.3%	22.5%
Cash/cash equivalents at the year end:	99 632	49 063	49.2%	50 662	50.8%	50 662	50.8%	59 997	62.7%	(15.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 851	6.2%	21 921	11.5%	8 642	4.5%	147 992	77.7%	190 406	17.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	25 375	20.0%	18 314	14.4%	12 441	9.8%	70 760	55.8%	126 890	11.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 341	6.6%	18 239	5.0%	17 224	4.7%	308 382	83.8%	368 186	33.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 965	4.0%	2 634	3.6%	2 327	3.2%	65 323	89.2%	73 249	6.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 179	2.9%	1 999	2.7%	1 809	2.4%	68 977	92.0%	74 964	6.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 701	1.7%	3 516	1.6%	6 375	3.0%	201 985	93.7%	215 576	19.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	547	1.3%	1 396	3.3%	1 033	2.5%	39 082	92.9%	42 058	3.9%	-	-	-	-
Total By Income Source	70 959	6.5%	68 020	6.2%	49 851	4.6%	902 501	82.7%	1 091 330	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 153	5.3%	1 419	3.5%	1 645	4.0%	35 713	87.3%	40 929	3.8%	-	-	-	-
Commercial	29 863	13.5%	21 712	9.8%	15 666	7.1%	154 650	69.7%	221 891	20.3%	-	-	-	-
Households	37 363	4.6%	43 436	5.3%	30 897	3.8%	700 403	86.2%	812 100	74.4%	-	-	-	-
Other	1 580	9.6%	1 452	8.9%	1 643	10.0%	11 734	71.5%	16 410	1.5%	-	-	-	-
Total By Customer Group	70 959	6.5%	68 020	6.2%	49 851	4.6%	902 501	82.7%	1 091 330	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	12 984	43.7%	14 455	48.7%	2 252	7.6%	-	-	29 691	31.9%
Bulk Water	8 135	12.9%	-	-	-	-	54 751	87.1%	62 886	67.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	49	12.4%	-	-	318	80.2%	30	7.4%	397	.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	21 168	22.8%	14 455	15.5%	2 570	2.8%	54 781	58.9%	92 974	100.0%

Contact Details

Municipal Manager	Mr T Motlashuping	012 318 9500
Financial Manager	Ms T Nkuna	012 318 9322

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RUSTENBURG (NW373)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	3 599 712	778 915	21.6%	764 306	21.2%	1 543 221	42.9%	615 359	49.0%	24.2%
Property rates	256 484	91 156	35.5%	41 104	16.0%	132 260	51.6%	43 613	49.3%	(5.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 889 181	375 199	19.9%	409 432	21.7%	784 630	41.5%	330 970	60.2%	23.7%
Service charges - water revenue	512 999	77 612	15.1%	73 272	14.3%	150 883	29.4%	62 468	38.0%	17.3%
Service charges - sanitation revenue	176 046	18 935	10.8%	19 247	10.9%	38 183	21.7%	17 594	21.2%	9.4%
Service charges - refuse revenue	88 273	22 403	25.4%	22 910	26.0%	45 314	51.3%	21 683	60.1%	5.7%
Service charges - other	478	23	4.9%	6	1.2%	29	6.1%	11	1.3%	(44.9%)
Rental of facilities and equipment	15 106	1 984	13.1%	1 540	10.2%	3 523	23.3%	1 149	18.0%	34.0%
Interest earned - external investments	30 657	9 313	30.4%	20 505	66.9%	29 818	97.3%	4 233	20.3%	384.4%
Interest earned - outstanding debtors	126 771	30 807	24.3%	32 366	25.5%	63 173	49.8%	15 793	19.0%	104.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	13 382	2 884	21.6%	2 116	15.8%	5 000	37.4%	2 115	34.3%	-
Licences and permits	12 933	2 013	15.6%	2 506	19.4%	4 519	34.9%	2 873	43.1%	(12.8%)
Agency services	21 095	2 229	10.6%	5 766	27.3%	7 995	37.9%	5 218	50.2%	10.5%
Transfers recognised - operational	389 947	137 540	35.3%	129 217	33.1%	266 757	68.4%	97 224	65.9%	32.9%
Other own revenue	36 360	6 729	18.5%	4 320	11.9%	11 048	30.4%	4 628	27.0%	(6.7%)
Gains on disposal of PPE	30 000	88	.3%	-	-	88	.3%	5 788	11.8%	(100.0%)
Operating Expenditure	3 561 324	803 121	22.6%	678 366	19.0%	1 481 487	41.6%	698 737	51.9%	(2.9%)
Employee related costs	481 336	131 711	27.4%	125 625	26.1%	257 337	53.5%	115 907	48.4%	8.4%
Remuneration of councillors	28 766	6 371	22.1%	6 895	24.0%	13 266	46.1%	6 251	50.1%	10.3%
Debt impairment	338 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	429 945	66 219	15.4%	62 673	14.6%	128 892	30.0%	24 269	11.5%	158.2%
Finance charges	80 675	-	-	15 351	19.0%	15 351	19.0%	2 680	5.6%	472.8%
Bulk purchases	1 596 599	479 416	30.0%	311 832	19.5%	791 248	49.6%	350 075	80.0%	(10.9%)
Other Materials	136 648	24 483	17.9%	37 405	27.4%	61 888	45.3%	47 001	57.4%	(20.4%)
Contracted services	209 551	31 675	15.1%	64 900	31.0%	96 575	46.1%	67 594	51.4%	(4.0%)
Transfers and grants	57 163	-	-	-	-	-	-	79	44.4%	(100.0%)
Other expenditure	202 640	63 246	31.2%	53 685	26.5%	116 931	57.7%	84 882	42.2%	(36.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	38 388	(24 206)		85 940		61 734		(83 378)		
Transfers recognised - capital	686 273	-	-	1	-	1	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	295	-	-	-	295	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	724 662	(23 912)		85 941		62 029		(83 378)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	724 662	(23 912)		85 941		62 029		(83 378)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	724 662	(23 912)		85 941		62 029		(83 378)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	724 662	(23 912)		85 941		62 029		(83 378)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	1 085 040	124 364	11.5%	215 616	19.9%	339 980	31.3%	296 166	35.4%	(27.2%)
National Government	685 925	90 967	13.3%	145 523	21.2%	236 490	34.5%	214 966	52.7%	(32.3%)
Provincial Government	348	-	-	29	8.4%	29	8.4%	86	3.7%	(66.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	686 273	90 967	13.3%	145 552	21.2%	236 519	34.5%	215 052	52.4%	(32.3%)
Borrowing	372 084	33 397	9.0%	69 230	18.6%	102 627	27.6%	10 401	6.6%	565.6%
Internally generated funds	26 683	-	-	833	3.1%	833	3.1%	70 712	24.5%	(98.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 085 040	124 364	11.5%	215 616	19.9%	339 980	31.3%	296 166	35.4%	(27.2%)
Governance and Administration	5 080	-	-	56	1.1%	56	1.1%	2 322	30.1%	(97.6%)
Executive & Council	5 080	-	-	29	.6%	29	.6%	255	33.8%	(88.7%)
Budget & Treasury Office	-	-	-	27	-	27	-	49	90.9%	(45.3%)
Corporate Services	-	-	-	-	-	-	-	2 018	29.0%	(100.0%)
Community and Public Safety	39 688	1 454	3.7%	5 042	12.7%	6 495	16.4%	5 090	16.5%	(.9%)
Community & Social Services	348	116	33.2%	43	12.2%	158	45.4%	1 429	55.4%	(97.0%)
Sport And Recreation	6 340	1 338	21.1%	3 550	56.0%	4 888	77.1%	2 483	46.1%	43.0%
Public Safety	-	-	-	1 449	-	1 449	-	1 178	9.7%	23.0%
Housing	33 000	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	639 686	87 043	13.6%	136 404	21.3%	223 447	34.9%	218 757	45.9%	(37.6%)
Planning and Development	3 700	472	12.7%	28 506	770.4%	28 977	783.2%	5 375	33.6%	430.3%
Road Transport	635 986	86 428	13.6%	107 898	17.0%	194 326	30.6%	213 194	46.6%	(49.4%)
Environmental Protection	-	144	-	-	-	144	-	188	33.6%	(100.0%)
Trading Services	373 903	35 867	9.6%	74 114	19.8%	109 981	29.4%	69 997	25.2%	5.9%
Electricity	165 000	24 005	14.5%	12 213	7.4%	36 218	22.0%	12 731	9.4%	(4.1%)
Water	171 784	6 891	4.0%	22 514	13.1%	29 405	17.1%	30 689	22.8%	(26.6%)
Waste Water Management	31 000	4 971	16.0%	16 084	51.9%	21 055	67.9%	22 251	33.2%	(27.7%)
Waste Management	6 119	-	-	23 304	380.8%	23 304	380.8%	4 327	69.8%	438.6%
Other	26 683	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	3 894 979	1 046 274	26.9%	878 274	22.5%	1 924 548	49.4%	680 431	50.0%	29.1%
Ratepayers and other	2 672 740	544 940	20.4%	473 942	17.7%	1 018 882	38.1%	397 180	47.3%	19.3%
Government - operating	389 947	137 539	35.3%	129 221	33.1%	266 760	68.4%	97 224	65.9%	32.9%
Government - capital	686 273	323 675	47.2%	222 240	32.4%	545 915	79.5%	166 000	58.5%	33.9%
Interest	146 019	40 120	27.5%	52 871	36.2%	92 991	63.7%	20 027	24.5%	164.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 793 378)	(738 515)	26.4%	(616 386)	22.1%	(1 354 901)	48.5%	(672 969)	61.8%	(8.4%)
Suppliers and employees	(2 655 540)	(735 487)	27.7%	(600 917)	22.6%	(1 336 404)	50.3%	(670 211)	63.0%	(10.3%)
Finance charges	(80 675)	(2 941)	3.6%	(15 351)	19.0%	(18 292)	22.7%	(2 680)	5.6%	472.8%
Transfers and grants	(57 163)	(87)	.2%	(117)	.2%	(205)	.4%	(79)	44.5%	48.8%
Net Cash from/(used) Operating Activities	1 101 601	307 759	27.9%	261 889	23.8%	569 648	51.7%	7 461	23.9%	3 409.9%
Cash Flow from Investing Activities										
Receipts	30 000	88	.3%	-	-	88	.3%	5 788	11.8%	(100.0%)
Proceeds on disposal of PPE	30 000	88	.3%	-	-	88	.3%	5 788	11.8%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(970 956)	(124 364)	12.8%	(215 616)	22.2%	(339 980)	35.0%	(296 166)	35.4%	(27.2%)
Capital assets	(970 956)	(124 364)	12.8%	(215 616)	22.2%	(339 980)	35.0%	(296 166)	35.4%	(27.2%)
Net Cash from/(used) Investing Activities	(940 956)	(124 276)	13.2%	(215 616)	22.9%	(339 892)	36.1%	(290 378)	37.2%	(25.7%)
Cash Flow from Financing Activities										
Receipts	285 357	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	258 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	27 357	-	-	-	-	-	-	-	-	-
Payments	(40 860)	(1 061)	2.6%	(8 609)	21.1%	(9 670)	23.7%	(1 688)	13.1%	410.0%
Repayment of borrowing	(40 860)	(1 061)	2.6%	(8 609)	21.1%	(9 670)	23.7%	(1 688)	13.1%	410.0%
Net Cash from/(used) Financing Activities	244 497	(1 061)	(.4%)	(8 609)	(3.5%)	(9 670)	(4.0%)	(1 688)	(2.8%)	410.0%
Net Increase/(Decrease) in cash held	405 142	182 421	45.0%	37 664	9.3%	220 085	54.3%	(284 605)	513.3%	(113.2%)
Cash/cash equivalents at the year begin:	376 229	881 546	234.3%	1 063 968	282.8%	881 546	234.3%	931 648	96.0%	14.2%
Cash/cash equivalents at the year end:	781 370	1 063 968	136.2%	1 101 631	141.0%	1 101 631	141.0%	647 043	74.1%	70.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	29 265	4.4%	19 712	2.9%	15 146	2.3%	607 104	90.4%	671 227	30.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	121 586	31.5%	81 162	21.0%	11 805	3.1%	171 343	44.4%	385 896	17.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 054	10.2%	12 739	6.8%	4 486	2.4%	150 882	80.6%	187 160	8.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 698	4.1%	4 608	2.8%	3 860	2.4%	148 357	90.7%	163 524	7.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 297	3.6%	5 240	2.6%	4 349	2.1%	185 400	91.7%	202 285	9.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	364	3.7%	282	2.9%	211	2.1%	9 013	91.3%	9 870	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 726	1.4%	9 236	1.5%	7 713	1.2%	594 900	95.9%	620 575	27.7%	-	-	-	-
Total By Income Source	192 991	8.6%	132 979	5.9%	47 569	2.1%	1 866 998	83.3%	2 240 537	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	192 991	8.6%	132 979	5.9%	47 569	2.1%	1 866 998	83.3%	2 240 537	100.0%	-	-	-	-
Total By Customer Group	192 991	8.6%	132 979	5.9%	47 569	2.1%	1 866 998	83.3%	2 240 537	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	260	55.0%	331	70.1%	26	5.6%	(145)	(30.7%)	473	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	260	55.0%	331	70.1%	26	5.6%	(145)	(30.7%)	473	100.0%

Contact Details

Municipal Manager	Mr Marks Rapoo	014 590 3551
Financial Manager	Ms Sithembiso Molefe	014 590 3129

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KGETLENGRIVIER (NW374)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	133 424	42 762	32.0%	35 639	26.7%	78 401	58.8%	42 048	58.7%	(15.2%)
Property rates	5 130	1 838	35.8%	1 914	37.3%	3 752	73.1%	1 205	47.7%	58.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	32 781	8 724	26.6%	6 019	18.4%	14 743	45.0%	5 630	43.0%	6.9%
Service charges - water revenue	8 037	1 160	14.4%	1 655	20.6%	2 815	35.0%	9 316	136.8%	(82.2%)
Service charges - sanitation revenue	3 626	808	22.3%	798	22.0%	1 605	44.3%	771	44.7%	3.4%
Service charges - refuse revenue	1 812	429	23.7%	428	23.6%	857	47.3%	406	46.7%	5.5%
Service charges - other	377	12	3.3%	8	2.1%	20	5.4%	8	-	(2.8%)
Rental of facilities and equipment	39	1	3.4%	2	6.3%	4	9.7%	2	15.4%	36.5%
Interest earned - external investments	1 873	14	.8%	5	.3%	19	1.0%	5	.4%	6.5%
Interest earned - outstanding debtors	4 684	2 127	45.4%	2 240	47.8%	4 367	93.2%	1 756	77.6%	27.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 881	637	16.4%	60	1.5%	696	17.9%	469	36.6%	(87.3%)
Licences and permits	3 570	838	23.5%	664	18.6%	1 502	42.1%	359	4 970.3%	84.9%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	62 975	23 368	37.1%	18 722	29.7%	42 090	66.8%	17 037	58.8%	9.9%
Other own revenue	4 640	2 806	60.5%	3 124	67.3%	5 930	127.8%	5 085	66.3%	(38.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	121 200	31 480	26.0%	27 297	22.5%	58 777	48.5%	23 909	40.5%	14.2%
Employee related costs	37 396	9 875	26.4%	10 519	28.1%	20 394	54.5%	8 962	49.0%	17.4%
Remuneration of councillors	5 306	1 048	19.7%	785	14.8%	1 833	34.5%	628	43.2%	25.0%
Debt impairment	3 952	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 724	-	-	-	-	-	-	-	-	-
Finance charges	512	-	-	-	-	-	-	-	-	-
Bulk purchases	24 536	8 455	34.5%	3 637	14.8%	12 093	49.3%	4 264	40.7%	(14.7%)
Other Materials	48	-	-	-	-	-	-	-	-	-
Contracted services	4 577	1 183	25.8%	112	2.5%	1 295	28.3%	1 545	39.1%	(92.7%)
Transfers and grants	-	46	-	137	-	183	-	-	-	(100.0%)
Other expenditure	43 149	10 874	25.2%	12 106	28.1%	22 980	53.3%	8 509	38.1%	42.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 224	11 282		8 342		19 624		18 139		
Transfers recognised - capital	-	700	-	-	-	700	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 224	11 982		8 342		20 324		18 139		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12 224	11 982		8 342		20 324		18 139		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 224	11 982		8 342		20 324		18 139		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 224	11 982		8 342		20 324		18 139		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	27 215	4 654	17.1%	7 045	25.9%	11 699	43.0%	4 892	44.9%	44.0%
National Government	22 715	4 389	19.3%	6 674	29.4%	11 063	48.7%	2 330	21.4%	186.5%
Provincial Government	-	-	-	-	-	-	-	1 162	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	1 372	-	(100.0%)
Transfers recognised - capital	22 715	4 389	19.3%	6 674	29.4%	11 063	48.7%	4 864	44.8%	37.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 500	265	5.9%	371	8.3%	636	14.1%	29	-	1 187.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	27 215	4 654	17.1%	7 045	25.9%	11 699	43.0%	4 892	44.9%	44.0%
Governance and Administration	3 636	194	5.3%	371	10.2%	565	15.5%	29	3.2%	1 187.9%
Executive & Council	2 500	-	-	30	1.2%	30	1.2%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	29	-	(100.0%)
Corporate Services	1 136	194	17.1%	342	30.1%	535	47.1%	-	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 579	4 460	18.9%	6 674	28.3%	11 134	47.2%	2 462	59.0%	171.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	23 579	4 460	18.9%	6 674	28.3%	11 134	47.2%	2 462	59.0%	171.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	2 402	37.3%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	2 402	61.9%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	144 646	39 268	27.1%	41 587	28.8%	80 855	55.9%	32 869	49.4%	26.5%
Ratepayers and other	54 366	14 901	27.4%	17 026	31.3%	31 927	58.7%	12 302	55.3%	38.4%
Government - operating	62 975	23 368	37.1%	18 722	29.7%	42 090	66.8%	20 435	63.3%	(8.4%)
Government - capital	22 715	700	3.1%	4 975	21.9%	5 675	25.0%	-	19.9%	(100.0%)
Interest	4 590	299	6.5%	864	18.8%	1 163	25.3%	132	27.2%	555.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(116 037)	(34 841)	30.0%	(32 572)	28.1%	(67 414)	58.1%	(29 361)	51.2%	10.9%
Suppliers and employees	(115 525)	(34 841)	30.2%	(32 572)	28.2%	(67 414)	58.4%	(29 361)	51.2%	10.9%
Finance charges	(512)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	28 608	4 427	15.5%	9 015	31.5%	13 441	47.0%	3 509	44.3%	156.9%
Cash Flow from Investing Activities										
Receipts	4 349	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	4 349	-	-	-	-	-	-	-	-	-
Payments	(27 215)	(4 446)	16.3%	(6 674)	24.5%	(11 120)	40.9%	(4 774)	29.6%	39.8%
Capital assets	(27 215)	(4 446)	16.3%	(6 674)	24.5%	(11 120)	40.9%	(4 774)	29.6%	39.8%
Net Cash from/(used) Investing Activities	(22 866)	(4 446)	19.4%	(6 674)	29.2%	(11 120)	48.6%	(4 774)	32.8%	39.8%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	5 742	(19)	(.3%)	2 341	40.8%	2 322	40.4%	(1 265)	(128.7%)	(285.1%)
Cash/cash equivalents at the year begin:	1 412	867	61.4%	848	60.0%	867	61.4%	5 862	-	(85.5%)
Cash/cash equivalents at the year end:	7 154	848	11.9%	3 189	44.6%	3 189	44.6%	4 597	(172.9%)	(30.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	968	3.7%	573	2.2%	623	2.4%	23 711	91.6%	25 874	25.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 222	24.3%	1 198	6.9%	986	5.7%	10 998	63.2%	17 403	17.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	706	9.5%	384	5.2%	368	4.9%	5 985	80.4%	7 443	7.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	474	4.5%	225	2.1%	218	2.0%	9 724	91.4%	10 642	10.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	271	4.4%	124	2.0%	122	2.0%	5 597	91.5%	6 115	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(5)	(4.9%)	-	-	-	-	97	104.9%	93	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 462	4.1%	716	2.0%	697	2.0%	32 358	91.8%	35 232	34.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 474)	395.1%	5	(.6%)	3	(.4%)	2 586	(294.1%)	(879)	(.9%)	34	(3.8%)	-	-
Total By Income Source	4 624	4.5%	3 225	3.2%	3 019	3.0%	91 056	89.3%	101 923	100.0%	34	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(482)	(22.2%)	179	8.2%	202	9.3%	2 273	104.7%	2 172	2.1%	-	-	-	-
Commercial	1 932	18.6%	552	5.3%	462	4.5%	7 418	71.6%	10 364	10.2%	2	-	-	-
Households	4 185	5.1%	2 148	2.6%	2 067	2.5%	74 121	89.8%	82 521	81.0%	30	-	-	-
Other	(1 011)	(14.7%)	345	5.0%	287	4.2%	7 245	105.5%	6 866	6.7%	1	-	-	-
Total By Customer Group	4 624	4.5%	3 225	3.2%	3 019	3.0%	91 056	89.3%	101 923	100.0%	34	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 252	8.5%	2 308	8.7%	469	1.8%	21 575	81.1%	26 604	57.9%
Bulk Water	-	-	-	-	-	-	3 246	100.0%	3 246	7.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	66	1.6%	238	5.8%	583	14.3%	3 204	78.3%	4 091	8.9%
Auditor-General	-	-	-	-	-	-	4 510	100.0%	4 510	9.8%
Other	-	-	68	.9%	2 279	30.3%	5 186	68.8%	7 533	16.4%
Total	2 318	5.0%	2 615	5.7%	3 331	7.2%	37 721	82.0%	45 985	100.0%

Contact Details

Municipal Manager	Mr Sipho Ngwenya(Acting)	014 543 2004/5
Financial Manager	Thabo Ben Mothogoane	014 543 2004

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MOSES KOTANE (NW375)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	502 305	148 307	29.5%	137 167	27.3%	285 474	56.8%	122 206	64.2%	12.2%
Property rates	45 723	9 991	21.9%	10 121	22.1%	20 112	44.0%	8 700	50.9%	16.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	108 885	18 655	17.1%	21 161	19.4%	39 815	36.6%	19 295	49.7%	9.7%
Service charges - sanitation revenue	3 060	742	24.2%	771	25.2%	1 513	49.4%	598	39.7%	28.8%
Service charges - refuse revenue	21 712	1 498	6.9%	1 505	6.9%	3 003	13.8%	1 368	51.3%	10.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	1	-	(100.0%)
Interest earned - external investments	9 300	2 624	28.2%	2 078	22.3%	4 702	50.6%	2 093	55.3%	(.8%)
Interest earned - outstanding debtors	16 500	5 339	32.4%	5 938	36.0%	11 277	68.3%	4 248	72.6%	39.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 500	-	-	-	-	-	-	1 750	32.6%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	291 261	109 136	37.5%	95 325	32.7%	204 461	70.2%	83 560	71.1%	14.1%
Other own revenue	2 365	323	13.6%	268	11.3%	591	25.0%	592	49.0%	(54.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	581 546	117 952	20.3%	134 331	23.1%	252 283	43.4%	120 212	44.5%	11.7%
Employee related costs	152 935	30 350	19.8%	31 892	20.9%	62 243	40.7%	31 692	45.6%	.6%
Remuneration of councillors	19 515	4 462	22.9%	4 502	23.1%	8 964	45.9%	4 230	46.3%	6.4%
Debt impairment	51 518	12 879	25.0%	12 923	25.1%	25 803	50.1%	7 196	41.7%	79.6%
Depreciation and asset impairment	95 468	23 867	25.0%	23 867	25.0%	47 734	50.0%	21 673	50.0%	10.1%
Finance charges	9 998	178	1.8%	3 332	33.3%	3 510	35.1%	4 631	50.9%	(28.1%)
Bulk purchases	43 500	7 482	17.2%	14 028	32.2%	21 511	49.4%	9 036	35.5%	55.3%
Other Materials	33 148	4 927	14.9%	10 238	30.9%	15 165	45.7%	8 629	45.4%	18.7%
Contracted services	29 000	3 722	12.8%	6 937	23.9%	10 659	36.8%	6 326	38.7%	9.7%
Transfers and grants	38 926	-	-	-	-	-	-	-	-	-
Other expenditure	107 539	30 084	28.0%	26 611	24.7%	56 695	52.7%	26 800	43.6%	(.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(79 241)	30 355		2 836		33 191		1 994		
Transfers recognised - capital	131 569	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	(131 569)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(79 241)	30 355		2 836		33 191		1 994		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(79 241)	30 355		2 836		33 191		1 994		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(79 241)	30 355		2 836		33 191		1 994		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(79 241)	30 355		2 836		33 191		1 994		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	183 548	24 203	13.2%	17 141	9.3%	41 344	22.5%	29 736	55.7%	(42.4%)
National Government	131 569	21 967	16.7%	16 167	12.3%	38 134	29.0%	25 207	59.7%	(35.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	131 569	21 967	16.7%	16 167	12.3%	38 134	29.0%	25 207	59.7%	(35.9%)
Borrowing	9 000	-	-	951	10.6%	951	10.6%	4 312	37.0%	(77.9%)
Internally generated funds	42 979	2 237	5.2%	23	.1%	2 259	5.3%	216	40.3%	(89.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	183 548	24 203	13.2%	17 141	9.3%	41 344	22.5%	29 736	55.7%	(42.4%)
Governance and Administration	41 667	5 042	12.1%	2 066	5.0%	7 108	17.1%	8 549	68.2%	(75.8%)
Executive & Council	220	77	35.1%	9	4.1%	86	39.1%	49	43.6%	(81.6%)
Budget & Treasury Office	600	-	-	-	-	-	-	-	21.7%	-
Corporate Services	40 847	4 965	12.2%	2 057	5.0%	7 022	17.2%	8 500	69.4%	(75.8%)
Community and Public Safety	24 725	1 516	6.1%	386	1.6%	1 902	7.7%	3 497	158.1%	(89.0%)
Community & Social Services	24 325	-	-	-	-	-	-	-	-	-
Sport And Recreation	400	1 473	368.3%	-	-	1 473	368.3%	-	1.8%	-
Public Safety	-	43	-	386	-	429	-	3 497	520.3%	(89.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	70 588	9 368	13.3%	9 591	13.6%	18 960	26.9%	11 666	63.6%	(17.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	70 588	9 368	13.3%	9 591	13.6%	18 960	26.9%	11 666	63.3%	(17.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	46 568	8 277	17.8%	5 098	10.9%	13 375	28.7%	6 023	24.1%	(15.4%)
Electricity	18 291	-	-	-	-	-	-	-	-	-
Water	15 822	3 060	19.3%	2 328	14.7%	5 387	34.0%	1 845	19.6%	26.2%
Waste Water Management	5 263	4 816	91.5%	2 770	52.6%	7 586	144.1%	3 485	28.9%	(20.5%)
Waste Management	7 192	401	5.6%	-	-	401	5.6%	693	26.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	544 913	293 701	53.9%	168 471	30.9%	462 172	84.8%	158 353	64.6%	6.4%
Ratepayers and other	112 984	157 269	139.2%	40 224	35.6%	197 493	174.8%	39 223	85.6%	2.6%
Government - operating	291 060	112 683	38.7%	72 950	25.1%	185 633	63.8%	81 745	73.7%	(10.8%)
Government - capital	131 569	21 125	16.1%	53 835	40.9%	74 960	57.0%	35 000	37.5%	53.8%
Interest	9 300	2 624	28.2%	1 462	15.7%	4 086	43.9%	2 385	18.1%	(38.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(396 493)	(188 599)	47.6%	(132 654)	33.5%	(321 253)	81.0%	(102 258)	53.3%	29.7%
Suppliers and employees	(386 495)	(188 421)	48.8%	(129 322)	33.5%	(317 743)	82.2%	(97 627)	51.9%	32.5%
Finance charges	(9 998)	(178)	1.8%	(3 332)	33.3%	(3 510)	35.1%	(4 631)	-	(28.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	148 420	105 102	70.8%	35 817	24.1%	140 919	94.9%	56 095	91.8%	(36.1%)
Cash Flow from Investing Activities										
Receipts	37 295	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	37 295	-	-	-	-	-	-	-	-	-
Payments	(183 548)	(25 735)	14.0%	(17 231)	9.4%	(42 966)	23.4%	(29 718)	54.1%	(42.0%)
Capital assets	(183 548)	(25 735)	14.0%	(17 231)	9.4%	(42 966)	23.4%	(29 718)	54.1%	(42.0%)
Net Cash from/(used) Investing Activities	(146 253)	(25 735)	17.6%	(17 231)	11.8%	(42 966)	29.4%	(29 718)	54.1%	(42.0%)
Cash Flow from Financing Activities										
Receipts	9 000	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	9 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(9 937)	(130)	1.3%	(2 911)	29.3%	(3 040)	30.6%	-	-	(100.0%)
Repayment of borrowing	(9 937)	(130)	1.3%	(2 911)	29.3%	(3 040)	30.6%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(937)	(130)	13.8%	(2 911)	310.6%	(3 040)	324.5%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	1 230	79 237	6 441.5%	15 675	1 274.3%	94 913	7 715.8%	26 377	1 312.8%	(40.6%)
Cash/cash equivalents at the year begin:	168 249	160 579	95.4%	239 816	142.5%	160 579	95.4%	196 145	809.8%	22.3%
Cash/cash equivalents at the year end:	169 479	239 816	141.5%	255 492	150.8%	255 492	150.8%	222 522	884.0%	14.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 590	5.6%	7 013	6.0%	5 894	5.0%	98 327	83.5%	117 823	46.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 188	9.0%	1 472	4.2%	1 316	3.7%	29 321	83.1%	35 298	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	207	5.9%	154	4.4%	155	4.4%	2 998	85.3%	3 514	1.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	541	3.1%	532	3.0%	528	3.0%	15 918	90.9%	17 519	6.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 049	4.3%	1 990	4.2%	1 924	4.1%	41 502	87.4%	47 465	18.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	3	-	-	-	31 954	100.0%	31 959	12.6%	-	-	-	-
Total By Income Source	12 577	5.0%	11 164	4.4%	9 818	3.9%	220 019	86.8%	253 579	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	870	8.1%	948	8.8%	582	5.4%	8 353	77.7%	10 753	4.2%	-	-	-	-
Commercial	5 551	5.9%	3 322	3.5%	2 942	3.1%	82 624	87.5%	94 439	37.2%	-	-	-	-
Households	6 135	4.2%	6 873	4.7%	6 272	4.3%	127 980	86.9%	147 259	58.1%	-	-	-	-
Other	21	1.9%	21	1.9%	22	2.0%	1 063	94.3%	1 128	.4%	-	-	-	-
Total By Customer Group	12 577	5.0%	11 164	4.4%	9 818	3.9%	220 019	86.8%	253 579	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	158	99.7%	-	-	0	.3%	-	-	158	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	158	99.7%	-	-	0	.3%	-	-	158	100.0%

Contact Details

Municipal Manager	Ms S R Dince	014 555 1306
Financial Manager	Ms Olga Ndlovu	014 555 1332

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: BOJANALA PLATINUM (DC37)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	272 350	111 233	40.8%	97	-	111 329	40.9%	86 354	78.4%	(99.9%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 142	225	19.7%	-	-	225	19.7%	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	271 061	109 340	40.3%	-	-	109 340	40.3%	85 908	77.0%	(100.0%)
Other own revenue	147	1 667	1 134.2%	97	65.7%	1 764	1 199.9%	446	3 060.3%	(78.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	278 908	81 535	29.2%	20 659	7.4%	102 194	36.6%	68 229	48.0%	(69.7%)
Employee related costs	129 309	32 884	25.4%	10 930	8.5%	43 814	33.9%	31 670	50.7%	(65.5%)
Remuneration of councillors	13 231	3 471	26.2%	1 158	8.7%	4 628	35.0%	3 303	48.8%	(65.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 501	-	-	-	-	-	-	-	-	-
Finance charges	3 847	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	1 402	787	56.1%	432	30.8%	1 219	86.9%	769	58.8%	(43.8%)
Contracted services	76 616	27 235	35.5%	3 316	4.3%	30 551	39.9%	18 509	41.9%	(82.1%)
Transfers and grants	2 000	-	-	-	-	-	-	-	-	-
Other expenditure	45 002	17 159	38.1%	4 823	10.7%	21 982	48.8%	13 977	53.6%	(65.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 558)	29 698		(20 563)		9 135		18 125		
Transfers recognised - capital	1 250	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(5 308)	29 698		(20 563)		9 135		18 125		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(5 308)	29 698		(20 563)		9 135		18 125		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(5 308)	29 698		(20 563)		9 135		18 125		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(5 308)	29 698		(20 563)		9 135		18 125		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	36 250	379	1.0%	8	-	386	1.1%	841	34.5%	(99.1%)
National Government	1 250	-	-	-	-	-	-	-	-	-
Provincial Government	-	379	-	8	-	386	-	841	-	(99.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 250	379	30.3%	8	.6%	386	30.9%	841	34.5%	(99.1%)
Borrowing	35 000	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	36 250	379	1.0%	8	-	386	1.1%	841	34.5%	(99.1%)
Governance and Administration	1 250	379	30.3%	8	.6%	386	30.9%	841	85.3%	(99.1%)
Executive & Council	1 000	172	17.2%	8	.8%	180	18.0%	307	34.0%	(97.5%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	250	206	82.5%	-	-	206	82.5%	534	229.8%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 000	-	-	-	-	-	-	-	-	-
Planning and Development	35 000	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	273 600	111 233	40.7%	97	-	111 329	40.7%	87 083	77.7%	(99.9%)
Ratepayers and other	1 289	1 667	129.3%	97	7.5%	1 764	136.8%	1 175	-	(91.8%)
Government - operating	271 061	109 340	40.3%	-	-	109 340	40.3%	85 908	76.7%	(100.0%)
Government - capital	1 250	-	-	-	-	-	-	-	-	-
Interest	-	225	-	-	-	225	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(269 954)	(81 535)	30.2%	(20 659)	7.7%	(102 194)	37.9%	(68 229)	48.7%	(69.7%)
Suppliers and employees	(266 107)	(81 535)	30.6%	(20 659)	7.8%	(102 194)	38.4%	(68 229)	48.7%	(69.7%)
Finance charges	(3 847)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	3 646	29 698	814.5%	(20 563)	(564.0%)	9 135	250.5%	18 854	1 524.8%	(209.1%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(36 250)	(379)	1.0%	(8)	-	(386)	1.1%	(841)	30.8%	(99.1%)
Capital assets	(36 250)	(379)	1.0%	(8)	-	(386)	1.1%	(841)	30.8%	(99.1%)
Net Cash from/(used) Investing Activities	(36 250)	(379)	1.0%	(8)	-	(386)	1.1%	(841)	30.8%	(99.1%)
Cash Flow from Financing Activities										
Receipts	35 000	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	35 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 453)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 453)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	33 547	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	943	29 319	3 109.1%	(20 570)	(2 181.4%)	8 749	927.7%	18 013	4 552.0%	(214.2%)
Cash/cash equivalents at the year begin:	623	14 020	2 250.4%	43 339	6 956.5%	14 020	2 250.4%	59 942	415.1%	(27.7%)
Cash/cash equivalents at the year end:	1 566	43 339	2 767.5%	22 768	1 453.9%	22 768	1 453.9%	77 956	3 421.0%	(70.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Innocent Shiruba	014 590 4502
Financial Manager	Masego Jansen	014 590 4501

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RATLOU (NW381)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	136 111	58 770	43.2%	63 093	46.4%	121 862	89.5%	32 423	125.5%	94.6%
Property rates	36 784	21 753	59.1%	40 314	109.6%	62 067	168.7%	-	92.2%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 510	384	25.5%	451	29.8%	835	55.3%	307	50.9%	46.8%
Interest earned - external investments	1 500	437	29.1%	304	20.3%	741	49.4%	-	-	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	1	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	88 717	36 062	40.6%	21 936	24.7%	57 998	65.4%	24 949	88.2%	(12.1%)
Other own revenue	7 600	133	1.8%	88	1.2%	222	2.9%	6 960	13 185.9%	(98.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	206	-	(100.0%)
Operating Expenditure	110 957	22 721	20.5%	24 477	22.1%	47 198	42.5%	25 941	63.5%	(5.6%)
Employee related costs	43 561	9 358	21.5%	11 635	26.7%	20 994	48.2%	10 308	54.8%	12.9%
Remuneration of councillors	8 715	2 166	24.9%	2 361	27.1%	4 527	52.0%	2 012	47.7%	17.4%
Debt impairment	3 120	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 800	-	-	-	-	-	-	-	-	-
Finance charges	80	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	4 050	1 396	34.5%	651	16.1%	2 047	50.5%	249	73.4%	161.6%
Contracted services	3 820	1 390	36.4%	1 335	34.9%	2 724	71.3%	800	68.1%	66.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	39 810	8 411	21.1%	8 495	21.3%	16 905	42.5%	12 572	88.4%	(32.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	25 154	36 049		38 616		74 665		6 482		
Transfers recognised - capital	26 364	13 450	51.0%	10 382	39.4%	23 832	90.4%	9 000	38.4%	15.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51 518	49 499		48 998		98 497		15 482		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	51 518	49 499		48 998		98 497		15 482		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51 518	49 499		48 998		98 497		15 482		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51 518	49 499		48 998		98 497		15 482		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	51 518	19 035	36.9%	8 529	16.6%	27 564	53.5%	7 796	51.6%	9.4%
National Government	26 364	15 716	59.6%	4 811	18.2%	20 527	77.9%	7 099	59.2%	(32.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 364	15 716	59.6%	4 811	18.2%	20 527	77.9%	7 099	66.6%	(32.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 154	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	3 319	-	3 718	-	7 037	-	696	8.3%	433.9%
Capital Expenditure Standard Classification	51 518	19 035	36.9%	8 529	16.6%	27 564	53.5%	7 796	51.6%	9.4%
Governance and Administration	4 274	1 467	34.3%	1 092	25.5%	2 559	59.9%	688	19.7%	58.8%
Executive & Council	1 324	48	3.6%	463	35.0%	511	38.6%	119	6.5%	287.5%
Budget & Treasury Office	170	-	-	-	-	-	-	44	24.6%	(100.0%)
Corporate Services	2 780	1 418	51.0%	629	22.6%	2 047	73.6%	524	35.6%	20.1%
Community and Public Safety	730	56	7.7%	-	-	56	7.7%	-	-	-
Community & Social Services	730	56	7.7%	-	-	56	7.7%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	46 514	17 512	37.6%	7 437	16.0%	24 949	53.6%	7 108	55.5%	4.6%
Planning and Development	46 514	17 512	37.6%	7 437	16.0%	24 949	53.6%	7 108	55.5%	4.6%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	161 605	98 077	60.7%	53 047	32.8%	151 124	93.5%	62 544	120.7%	(15.2%)
Ratepayers and other	45 024	48 565	107.9%	15 729	34.9%	64 295	142.8%	28 595	2 215.0%	(45.0%)
Government - operating	88 717	36 062	40.6%	21 936	24.7%	57 998	65.4%	24 949	94.6%	(12.1%)
Government - capital	26 364	13 450	51.0%	15 382	58.3%	28 832	109.4%	9 000	44.6%	70.9%
Interest	1 500	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(114 156)	(92 226)	80.8%	(44 790)	39.2%	(137 016)	120.0%	(54 564)	169.5%	(17.9%)
Suppliers and employees	(114 076)	(92 226)	80.8%	(44 790)	39.3%	(137 016)	120.1%	(54 564)	169.5%	(17.9%)
Finance charges	(80)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	47 449	5 851	12.3%	8 258	17.4%	14 109	29.7%	7 981	(.2%)	3.5%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	206	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	206	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(56 518)	(18 807)	33.3%	(8 369)	14.8%	(27 176)	48.1%	(8 783)	49.4%	(4.7%)
Capital assets	(56 518)	(18 807)	33.3%	(8 369)	14.8%	(27 176)	48.1%	(8 783)	49.4%	(4.7%)
Net Cash from/(used) Investing Activities	(56 518)	(18 807)	33.3%	(8 369)	14.8%	(27 176)	48.1%	(8 578)	48.8%	(2.4%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(9 069)	(12 956)	142.9%	(111)	1.2%	(13 067)	144.1%	(597)	625.4%	(81.3%)
Cash/cash equivalents at the year begin:	17 071	15 762	92.3%	2 807	16.4%	15 762	92.3%	1 886	70.7%	48.8%
Cash/cash equivalents at the year end:	8 002	2 807	35.1%	2 695	33.7%	2 695	33.7%	1 290	5.8%	109.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	0	(.1%)	-	-	(9)	100.1%	(9)	(1.3%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	93	14.0%	(4)	(.6%)	(6)	(.9%)	577	87.5%	660	101.3%
Total	93	14.2%	(4)	(.6%)	(6)	(.9%)	569	87.3%	652	100.0%

Contact Details

Municipal Manager	Glen Lekomanyane	018 330 7000
Financial Manager	Patience Leburu	018 330 7005

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: TSWAING (NW382)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	153 327	47 090	30.7%	10 066	6.6%	57 156	37.3%	15 800	38.6%	(36.3%)
Property rates	10 841	3 118	28.8%	2 155	19.9%	5 273	48.6%	1 637	41.3%	31.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	979	-	(100.0%)
Service charges - electricity revenue	36 624	5 913	16.1%	3 713	10.1%	9 626	26.3%	6 125	35.6%	(39.4%)
Service charges - water revenue	6 723	1 308	19.5%	1 533	22.8%	2 841	42.3%	1 840	58.9%	(16.7%)
Service charges - sanitation revenue	5 410	1 631	30.1%	1 236	22.8%	2 867	53.0%	2 740	89.2%	(54.9%)
Service charges - refuse revenue	6 913	2 165	31.3%	1 300	18.8%	3 465	50.1%	629	33.4%	106.8%
Service charges - other	-	40	-	4	-	44	-	48	-	(92.5%)
Rental of facilities and equipment	578	95	16.5%	37	6.4%	132	22.9%	83	69.7%	(55.7%)
Interest earned - external investments	27	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 002	4	.4%	0	-	4	.4%	53	8.5%	(99.5%)
Licences and permits	1 969	203	10.3%	31	1.6%	234	11.9%	716	170.3%	(95.6%)
Agency services	-	-	-	-	-	-	-	107	9.1%	(100.0%)
Transfers recognised - operational	78 046	32 344	41.4%	-	-	32 344	41.4%	-	34.0%	-
Other own revenue	5 133	269	5.2%	57	1.1%	326	6.3%	842	27.9%	(93.3%)
Gains on disposal of PPE	62	-	-	-	-	-	-	-	-	-
Operating Expenditure	153 246	37 980	24.8%	9 175	6.0%	47 155	30.8%	29 469	44.4%	(68.9%)
Employee related costs	68 269	17 238	25.3%	5 176	7.6%	22 414	32.8%	16 067	54.3%	(67.8%)
Remuneration of councillors	8 922	686	7.7%	737	8.3%	1 423	16.0%	1 989	49.3%	(63.0%)
Debt impairment	5 861	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	994	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	31 662	10 151	32.1%	203	.6%	10 355	32.7%	3 341	33.4%	(93.9%)
Other Materials	3 918	1 672	42.7%	263	6.7%	1 934	49.4%	1 168	38.2%	(77.5%)
Contracted services	5 130	792	15.4%	286	5.6%	1 078	21.0%	252	20.7%	13.6%
Transfers and grants	-	-	-	-	-	-	-	254	-	(100.0%)
Other expenditure	28 491	7 441	26.1%	2 511	8.8%	9 951	34.9%	6 398	46.5%	(60.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	81	9 110		891		10 001		(13 669)		
Transfers recognised - capital	27 493	13 522	49.2%	-	-	13 522	49.2%	2 000	28.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	9 070	-	5 155	-	14 224	-	12 670	-	(59.3%)
Surplus/(Deficit) after capital transfers and contributions	27 574	31 702		6 046		37 747		1 001		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	27 574	31 702		6 046		37 747		1 001		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 574	31 702		6 046		37 747		1 001		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 574	31 702		6 046		37 747		1 001		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	25 850	9 871	38.2%	-	-	9 871	38.2%	9 218	45.5%	(100.0%)
National Government	25 850	9 871	38.2%	-	-	9 871	38.2%	9 218	46.0%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 850	9 871	38.2%	-	-	9 871	38.2%	9 218	46.0%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	25 850	9 871	38.2%	-	-	9 871	38.2%	9 218	45.5%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 650	1 780	107.9%	-	-	1 780	107.9%	1 126	70.1%	(100.0%)
Community & Social Services	1 650	1 780	107.9%	-	-	1 780	107.9%	1 126	70.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 200	7 024	38.6%	-	-	7 024	38.6%	-	8.9%	-
Planning and Development	18 200	-	-	-	-	-	-	-	-	-
Road Transport	-	7 024	-	-	-	7 024	-	-	8.9%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	6 000	1 066	17.8%	-	-	1 066	17.8%	8 092	76.6%	(100.0%)
Electricity	6 000	1 066	17.8%	-	-	1 066	17.8%	8 092	76.6%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	180 758	60 284	33.4%	33 877	18.7%	94 162	52.1%	31 158	44.5%	8.7%
Ratepayers and other	75 192	15 352	20.4%	17 238	22.9%	32 590	43.3%	16 678	47.9%	3.4%
Government - operating	78 046	31 410	40.2%	16 639	21.3%	48 049	61.6%	-	34.0%	(100.0%)
Government - capital	27 493	13 522	49.2%	-	-	13 522	49.2%	14 480	57.7%	(100.0%)
Interest	27	-	-	0	.5%	0	.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(153 246)	(31 869)	20.8%	(27 593)	18.0%	(59 462)	38.8%	(28 868)	42.5%	(4.4%)
Suppliers and employees	(153 246)	(31 869)	20.8%	(27 593)	18.0%	(59 462)	38.8%	(28 868)	42.5%	(4.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	27 512	28 415	103.3%	6 285	22.8%	34 700	126.1%	2 290	51.3%	174.4%
Cash Flow from Investing Activities										
Receipts	62	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	62	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(25 850)	(9 070)	35.1%	(12 195)	47.2%	(21 265)	82.3%	(9 218)	45.5%	32.3%
Capital assets	(25 850)	(9 070)	35.1%	(12 195)	47.2%	(21 265)	82.3%	(9 218)	45.5%	32.3%
Net Cash from/(used) Investing Activities	(25 788)	(9 070)	35.2%	(12 195)	47.3%	(21 265)	82.5%	(9 218)	45.9%	32.3%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 724	19 346	1 122.1%	(5 911)	(342.8%)	13 435	779.2%	(6 928)	780.9%	(14.7%)
Cash/cash equivalents at the year begin:	(6 214)	81	(1.3%)	19 427	(312.6%)	81	(1.3%)	9 196	2.1%	111.3%
Cash/cash equivalents at the year end:	(4 490)	19 427	(432.7%)	13 516	(301.1%)	13 516	(301.1%)	2 268	(19.2%)	495.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	467	1.4%	1 024	3.1%	537	1.6%	31 236	93.9%	33 264	15.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 762	7.0%	1 425	3.6%	1 167	2.9%	34 274	86.5%	39 629	19.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	841	2.4%	752	2.1%	710	2.0%	33 158	93.5%	35 460	17.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	663	1.9%	636	1.8%	616	1.8%	33 118	94.5%	35 033	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	728	1.6%	685	1.5%	652	1.4%	44 828	95.6%	46 894	22.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	43	.2%	33	.2%	28	.2%	18 302	99.4%	18 407	8.8%	-	-	-	-
Total By Income Source	5 505	2.6%	4 556	2.2%	3 710	1.8%	194 917	93.4%	208 687	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 505	2.6%	4 556	2.2%	3 710	1.8%	194 917	93.4%	208 687	100.0%	-	-	-	-
Total By Customer Group	5 505	2.6%	4 556	2.2%	3 710	1.8%	194 917	93.4%	208 687	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 594	7.6%	2 403	7.0%	2 526	7.4%	26 767	78.1%	34 290	84.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	720	100.0%	-	-	-	-	-	-	720	1.8%
VAT (output less input)	187	100.0%	-	-	-	-	-	-	187	.5%
Pensions / Retirement	719	100.0%	-	-	-	-	-	-	719	1.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	98	36.8%	6	2.3%	109	40.7%	54	20.3%	267	.7%
Auditor-General	192	4.5%	1 438	33.9%	187	4.4%	2 430	57.2%	4 247	10.4%
Other	311	100.0%	-	-	-	-	-	-	311	.8%
Total	4 820	11.8%	3 847	9.4%	2 822	6.9%	29 251	71.8%	40 740	100.0%

Contact Details

Municipal Manager	Dion Mere	053 948 0900
Financial Manager	Sello Maroga	053 948 0900

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAFIKENG (NW383)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	523 830	136 524	26.1%	27 555	5.3%	164 079	31.3%	110 724	47.9%	(75.1%)
Property rates	148 360	36 267	24.4%	12 405	8.4%	48 672	32.8%	30 595	48.8%	(59.5%)
Property rates - penalties and collection charges	14 596	4 968	34.0%	1 677	11.5%	6 645	45.5%	4 162	45.9%	(59.7%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	115 452	17 124	14.8%	6 424	5.6%	23 548	20.4%	15 994	32.6%	(59.8%)
Service charges - sanitation revenue	25 434	6 209	24.4%	2 063	8.1%	8 271	32.5%	5 921	42.1%	(65.2%)
Service charges - refuse revenue	22 431	7 516	33.5%	2 530	11.3%	10 046	44.8%	5 237	49.7%	(51.7%)
Service charges - other	12 533	275	2.2%	95	.8%	370	2.9%	290	3.9%	(67.4%)
Rental of facilities and equipment	3 739	292	7.8%	208	5.6%	500	13.4%	279	13.2%	(25.6%)
Interest earned - external investments	2 000	252	12.6%	-	-	252	12.6%	24	4.1%	(100.0%)
Interest earned - outstanding debtors	15 757	4 950	31.4%	1 617	10.3%	6 566	41.7%	4 559	55.2%	(64.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 421	123	3.6%	26	.8%	149	4.4%	363	26.2%	(92.8%)
Licences and permits	3 337	872	26.1%	397	11.9%	1 269	38.0%	780	34.5%	(49.1%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	153 128	56 964	37.2%	-	-	56 964	37.2%	41 390	61.3%	(100.0%)
Other own revenue	3 092	712	23.0%	114	3.7%	826	26.7%	1 130	-	(89.9%)
Gains on disposal of PPE	550	-	-	-	-	-	-	-	-	-
Operating Expenditure	515 630	89 722	17.4%	25 695	5.0%	115 417	22.4%	97 344	35.6%	(73.6%)
Employee related costs	200 657	45 094	22.5%	14 316	7.1%	59 410	29.6%	52 584	49.4%	(72.8%)
Remuneration of councillors	21 018	4 828	23.0%	1 560	7.4%	6 388	30.4%	4 509	46.6%	(65.4%)
Debt impairment	50 932	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	29 657	-	-	-	-	-	-	-	-	-
Finance charges	3 745	1 495	39.9%	-	-	1 495	39.9%	79	11.4%	(100.0%)
Bulk purchases	78 000	150	.2%	27	-	177	.2%	8 063	13.4%	(99.7%)
Other Materials	8 346	10 473	125.5%	2 187	26.2%	12 660	151.7%	7 261	-	(69.9%)
Contracted services	16 020	8 765	54.7%	2 248	14.0%	11 014	68.8%	7 853	45.9%	(71.4%)
Transfers and grants	30 383	-	-	-	-	-	-	-	-	-
Other expenditure	76 872	18 918	24.6%	5 356	7.0%	24 274	31.6%	16 995	29.8%	(68.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 200	46 802		1 860		48 662		13 380		
Transfers recognised - capital	53 961	5 680	10.5%	-	-	5 680	10.5%	12 000	29.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62 161	52 482		1 860		54 342		25 380		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	62 161	52 482		1 860		54 342		25 380		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 161	52 482		1 860		54 342		25 380		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62 161	52 482		1 860		54 342		25 380		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	67 939	15 949	23.5%	2 128	3.1%	18 077	26.6%	7 897	20.6%	(73.0%)
National Government	53 961	15 486	28.7%	2 112	3.9%	17 598	32.6%	6 595	26.8%	(68.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 961	15 486	28.7%	2 112	3.9%	17 598	32.6%	6 595	26.8%	(68.0%)
Borrowing	11 800	288	2.4%	-	-	288	2.4%	440	14.7%	(100.0%)
Internally generated funds	2 178	174	8.0%	16	.8%	190	8.7%	862	4.7%	(98.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	67 939	15 949	23.5%	2 128	3.1%	18 077	26.6%	7 897	20.6%	(73.0%)
Governance and Administration	5 299	1 874	35.4%	16	.3%	1 891	35.7%	1 784	9.1%	(99.1%)
Executive & Council	500	150	30.0%	-	-	150	30.0%	1 277	106.4%	(100.0%)
Budget & Treasury Office	3 799	18	.5%	16	.4%	34	.9%	24	.2%	(31.3%)
Corporate Services	1 000	1 706	170.6%	-	-	1 706	170.6%	483	913.5%	(100.0%)
Community and Public Safety	20 340	1 067	5.2%	-	-	1 067	5.2%	549	12.9%	(100.0%)
Community & Social Services	17 700	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	1 061	-	-	-	1 061	-	529	-	(100.0%)
Public Safety	2 640	6	.2%	-	-	6	.2%	20	3.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	40 500	12 719	31.4%	2 112	5.2%	14 831	36.6%	5 124	29.0%	(58.8%)
Planning and Development	100	-	-	-	-	-	-	-	-	-
Road Transport	40 400	12 719	31.5%	2 112	5.2%	14 831	36.7%	5 124	29.0%	(58.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 800	288	16.0%	-	-	288	16.0%	440	9.4%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	1 800	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	288	-	-	-	288	-	440	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	526 057	135 768	25.8%	19 528	3.7%	155 296	29.5%	112 539	45.6%	(82.6%)
Ratepayers and other	316 968	63 457	20.0%	16 131	5.1%	79 588	25.1%	49 804	39.3%	(67.6%)
Government - operating	153 128	56 030	36.6%	-	-	56 030	36.6%	41 390	50.9%	(100.0%)
Government - capital	53 961	5 680	10.5%	-	-	5 680	10.5%	12 000	29.1%	(100.0%)
Interest	2 000	10 601	530.0%	3 397	169.8%	13 997	699.9%	9 345	1 880.5%	(63.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(435 041)	(83 711)	19.2%	(25 695)	5.9%	(109 405)	25.1%	(97 262)	41.8%	(73.6%)
Suppliers and employees	(400 913)	(83 205)	20.8%	(25 695)	6.4%	(108 899)	27.2%	(97 262)	41.5%	(73.6%)
Finance charges	(3 745)	(506)	13.5%	-	-	(506)	13.5%	-	-	-
Transfers and grants	(30 383)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	91 016	52 057	57.2%	(6 167)	(6.8%)	45 890	50.4%	15 277	63.7%	(140.4%)
Cash Flow from Investing Activities										
Receipts	550	1 089	198.0%	-	-	1 089	198.0%	13	-	(100.0%)
Proceeds on disposal of PPE	550	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	1 089	-	-	-	1 089	-	13	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(67 939)	(14 641)	21.5%	(2 128)	3.1%	(16 769)	24.7%	(10 402)	23.4%	(79.5%)
Capital assets	(67 939)	(14 641)	21.5%	(2 128)	3.1%	(16 769)	24.7%	(10 402)	23.4%	(79.5%)
Net Cash from/(used) Investing Activities	(67 389)	(13 552)	20.1%	(2 128)	3.2%	(15 680)	23.3%	(10 389)	23.4%	(79.5%)
Cash Flow from Financing Activities										
Receipts	13 900	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	11 800	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 100	-	-	-	-	-	-	-	-	-
Payments	(3 500)	(826)	23.6%	(528)	15.1%	(1 354)	38.7%	(488)	30.4%	8.1%
Repayment of borrowing	(3 500)	(826)	23.6%	(528)	15.1%	(1 354)	38.7%	(488)	30.4%	8.1%
Net Cash from/(used) Financing Activities	10 400	(826)	(7.9%)	(528)	(5.1%)	(1 354)	(13.0%)	(488)	30.4%	8.1%
Net Increase/(Decrease) in cash held	34 027	37 680	110.7%	(8 824)	(25.9%)	28 856	84.8%	4 400	1 271.4%	(300.6%)
Cash/cash equivalents at the year begin:	13 408	13 408	100.0%	51 088	381.0%	13 408	100.0%	191 732	316.6%	(73.4%)
Cash/cash equivalents at the year end:	47 435	51 088	107.7%	42 264	89.1%	42 264	89.1%	196 132	366.5%	(78.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr K Rabanye	018 389 0212/3
Financial Manager	Mr S S Mmope	018 389 0260/1

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DITSOBOTLA (NW384)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	345 239	135 100	39.1%	29 329	8.5%	164 429	47.6%	102 269	44.8%	(71.3%)
Property rates	43 401	47 858	110.3%	4 439	10.2%	52 297	120.5%	9 438	147.7%	(53.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	132 103	22 828	17.3%	13 109	9.9%	35 937	27.2%	17 808	49.2%	(26.4%)
Service charges - water revenue	32 385	10 785	33.3%	5 725	17.7%	16 510	51.0%	31 223	(42.1%)	(81.7%)
Service charges - sanitation revenue	7 909	2 155	27.2%	1 363	17.2%	3 518	44.5%	2 063	47.9%	(33.9%)
Service charges - refuse revenue	10 742	2 665	24.8%	1 781	16.6%	4 446	41.4%	2 509	40.1%	(29.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 629	869	53.4%	595	36.5%	1 464	89.9%	615	111.7%	(3.3%)
Interest earned - external investments	656	11	1.7%	-	-	11	1.7%	-	-	-
Interest earned - outstanding debtors	10 000	1 105	11.1%	558	5.6%	1 663	16.6%	-	(.5%)	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	563	67	11.9%	87	15.5%	154	27.4%	196	2.5%	(55.6%)
Licences and permits	3 000	686	22.9%	508	16.9%	1 194	39.8%	763	131.4%	(33.5%)
Agency services	3 500	1 393	39.8%	776	22.2%	2 169	62.0%	729	105.6%	6.5%
Transfers recognised - operational	94 707	44 411	46.9%	-	-	44 411	46.9%	36 623	44.1%	(100.0%)
Other own revenue	4 645	267	5.8%	388	8.4%	655	14.1%	302	5.5%	28.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	345 239	63 400	18.4%	40 379	11.7%	103 779	30.1%	61 000	40.9%	(33.8%)
Employee related costs	145 253	37 222	25.6%	23 085	15.9%	60 307	41.5%	26 240	48.5%	(12.0%)
Remuneration of councillors	12 910	2 710	21.0%	1 807	14.0%	4 517	35.0%	2 434	37.5%	(25.8%)
Debt impairment	17 273	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 000	-	-	-	-	-	-	-	-	-
Finance charges	-	391	-	-	-	391	-	-	-	-
Bulk purchases	99 000	14 896	15.0%	6 553	6.6%	21 449	21.7%	21 358	55.7%	(69.3%)
Other Materials	14 759	645	4.4%	847	5.7%	1 492	10.1%	774	10.3%	9.5%
Contracted services	12 354	3 095	25.0%	2 997	24.3%	6 091	49.3%	2 825	34.0%	6.1%
Transfers and grants	-	925	-	1 044	-	1 968	-	1 469	-	(28.9%)
Other expenditure	33 690	3 516	10.4%	4 047	12.0%	7 562	22.4%	5 901	24.8%	(31.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	71 700		(11 050)		60 650		41 269		
Transfers recognised - capital	-	472	-	-	-	472	-	-	50.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	72 172		(11 050)		61 122		41 269		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	72 172		(11 050)		61 122		41 269		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	72 172		(11 050)		61 122		41 269		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	72 172		(11 050)		61 122		41 269		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	40 061	1 240	3.1%	541	1.3%	1 780	4.4%	1 597	5.5%	(66.2%)
National Government	33 061	1 157	3.5%	-	-	1 157	3.5%	1 597	5.5%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 061	1 157	3.5%	-	-	1 157	3.5%	1 597	5.5%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 000	83	1.2%	541	7.7%	623	8.9%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	40 061	1 240	3.1%	541	1.3%	1 780	4.4%	1 597	5.5%	(66.2%)
Governance and Administration	-	83	-	-	-	83	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	83	-	-	-	83	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 503	1 059	3.3%	541	1.7%	1 600	4.9%	1 597	5.5%	(66.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	32 503	1 059	3.3%	541	1.7%	1 600	4.9%	1 597	5.5%	(66.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	558	98	17.5%	-	-	98	17.5%	-	-	-
Electricity	558	98	17.5%	-	-	98	17.5%	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	7 000	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	375 715	78 095	20.8%	32 040	8.5%	110 136	29.3%	67 509	48.6%	(52.5%)
Ratepayers and other	236 794	38 415	16.2%	32 040	13.5%	70 456	29.8%	37 515	36.9%	(14.6%)
Government - operating	94 707	39 680	41.9%	-	-	39 680	41.9%	29 994	66.0%	(100.0%)
Government - capital	34 214	-	-	-	-	-	-	-	-	-
Interest	10 000	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(375 715)	(82 917)	22.1%	(38 379)	10.2%	(121 296)	32.3%	(58 186)	46.1%	(34.0%)
Suppliers and employees	(340 201)	(81 993)	24.1%	(37 335)	11.0%	(119 327)	35.1%	(58 186)	46.1%	(35.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(35 514)	(925)	2.6%	(1 044)	2.9%	(1 968)	5.5%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	-	(4 822)	-	(6 338)	-	(11 160)	-	9 322	-	(168.0%)
Cash Flow from Investing Activities										
Receipts	39 671	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	27 000	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	12 671	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(35 514)	-	-	-	-	-	-	-	-	-
Capital assets	(35 514)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	4 157	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 157	(4 822)	(116.0%)	(6 338)	(152.5%)	(11 160)	(268.5%)	9 322	197.4%	(168.0%)
Cash/cash equivalents at the year begin:	-	4 977	-	155	-	4 977	-	2 772	-	(94.4%)
Cash/cash equivalents at the year end:	4 157	155	3.7%	(6 183)	(148.7%)	(6 183)	(148.7%)	12 094	282.4%	(151.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Justine Bhine	018 632 5051
Financial Manager	Leeto Dintwe	018 632 5051

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RAMOTSHERE MOILOA (NW385)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	218 717	63 246	28.9%	24 385	11.1%	87 631	40.1%	33 775	35.0%	(27.8%)
Property rates	15 000	4 662	31.1%	4 101	27.3%	8 763	58.4%	4 563	30.0%	(10.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	27 411	7 876	28.7%	7 334	26.8%	15 210	55.5%	7 167	23.9%	2.3%
Service charges - water revenue	13 840	2 255	16.3%	2 181	15.8%	4 436	32.1%	15 273	133.7%	(85.7%)
Service charges - sanitation revenue	2 671	576	21.6%	582	21.8%	1 158	43.4%	603	48.2%	(3.4%)
Service charges - refuse revenue	3 500	1 725	49.3%	1 763	50.4%	3 488	99.7%	1 610	75.0%	9.5%
Service charges - other	-	4 820	-	4 740	-	9 560	-	3 586	-	32.2%
Rental of facilities and equipment	250	22	8.7%	29	11.6%	51	20.3%	4	.8%	655.5%
Interest earned - external investments	100	37	37.4%	35	34.8%	72	72.2%	-	8.2%	(100.0%)
Interest earned - outstanding debtors	2 725	6	.2%	23	.9%	29	1.1%	1	.1%	2 776.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	2 502	-	2 511	-	5 013	-	321	-	681.7%
Licences and permits	2 000	135	6.8%	110	5.5%	245	12.3%	2	1.7%	6 517.3%
Agency services	2 000	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	108 395	37 348	34.5%	-	-	37 348	34.5%	-	36.5%	-
Other own revenue	40 824	1 124	2.8%	782	1.9%	1 906	4.7%	608	2.9%	28.5%
Gains on disposal of PPE	-	157	-	193	-	350	-	38	-	408.9%
Operating Expenditure	218 717	46 299	21.2%	37 334	17.1%	83 634	38.2%	27 920	25.7%	33.7%
Employee related costs	81 650	23 168	28.4%	22 682	27.8%	45 850	56.2%	16 422	44.3%	38.1%
Remuneration of councillors	12 592	1 747	13.9%	1 768	14.0%	3 515	27.9%	2 128	31.9%	(16.9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 000	-	-	-	-	-	-	-	-	-
Finance charges	1 750	340	19.4%	390	22.3%	730	41.7%	-	-	(100.0%)
Bulk purchases	30 000	12 638	42.1%	4 930	16.4%	17 568	58.6%	-	17.7%	(100.0%)
Other Materials	15 989	930	5.8%	884	5.5%	1 814	11.3%	484	26.8%	82.5%
Contracted services	7 928	1 908	24.1%	228	2.9%	2 136	26.9%	2 143	53.4%	(89.4%)
Transfers and grants	1 464	-	-	118	8.1%	118	8.1%	5	-	2 259.0%
Other expenditure	62 343	5 569	8.9%	6 335	10.2%	11 904	19.1%	6 738	20.6%	(6.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	16 946		(12 950)		3 997		5 855		
Transfers recognised - capital	41 869	-	-	-	-	-	-	3 081	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	(17 152)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 717	16 946		(12 950)		3 997		8 936		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	24 717	16 946		(12 950)		3 997		8 936		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 717	16 946		(12 950)		3 997		8 936		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 717	16 946		(12 950)		3 997		8 936		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	59 021	17 685	30.0%	13 132	22.2%	30 817	52.2%	23 084	32.2%	(43.1%)
National Government	41 869	17 561	41.9%	13 085	31.3%	30 646	73.2%	22 890	43.4%	(42.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 869	17 561	41.9%	13 085	31.3%	30 646	73.2%	22 890	43.4%	(42.8%)
Borrowing	-	-	-	-	-	-	-	-	13.1%	-
Internally generated funds	17 152	124	.7%	47	.3%	171	1.0%	195	4.4%	(76.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	59 021	17 685	30.0%	13 132	22.2%	30 817	52.2%	23 084	32.2%	(43.1%)
Governance and Administration	500	34	6.8%	21	4.1%	55	11.0%	114	4.4%	(82.0%)
Executive & Council	-	-	-	-	-	-	-	-	21.8%	-
Budget & Treasury Office	-	34	-	-	-	34	-	38	11.0%	(100.0%)
Corporate Services	500	-	-	21	4.1%	21	4.1%	76	3.1%	(73.2%)
Community and Public Safety	2 796	-	-	26	.9%	26	.9%	447	29.3%	(94.1%)
Community & Social Services	470	-	-	-	-	-	-	-	86.0%	-
Sport And Recreation	195	-	-	26	13.5%	26	13.5%	447	28.9%	(94.1%)
Public Safety	2 131	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	17 651	-	13 085	-	30 736	-	22 520	37.8%	(41.9%)
Planning and Development	-	17 651	-	13 085	-	30 736	-	22 520	40.5%	(41.9%)
Road Transport	-	-	-	-	-	-	-	-	.9%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	55 725	-	-	-	-	-	-	4	16.2%	(100.0%)
Electricity	52 389	-	-	-	-	-	-	-	18.8%	-
Water	2 536	-	-	-	-	-	-	4	.4%	(100.0%)
Waste Water Management	200	-	-	-	-	-	-	-	-	-
Waste Management	600	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	245 308	96 279	39.2%	76 021	31.0%	172 299	70.2%	84 275	54.0%	(9.8%)
Ratepayers and other	96 675	26 191	27.1%	26 168	27.1%	52 358	54.2%	37 151	50.3%	(29.6%)
Government - operating	106 664	42 468	39.8%	34 495	32.3%	76 963	72.2%	26 643	67.7%	29.5%
Government - capital	41 869	27 580	65.9%	15 300	36.5%	42 880	102.4%	20 469	43.1%	(25.3%)
Interest	100	40	39.8%	58	58.1%	98	97.9%	13	1.5%	363.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(218 217)	(62 313)	28.6%	(79 021)	36.2%	(141 334)	64.8%	(80 861)	46.7%	(2.3%)
Suppliers and employees	(212 469)	(61 974)	29.2%	(79 009)	37.2%	(140 982)	66.4%	(80 741)	47.3%	(2.1%)
Finance charges	(1 750)	(340)	19.4%	(12)	.7%	(351)	20.1%	(120)	3.7%	(90.2%)
Transfers and grants	(3 998)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	27 091	33 965	125.4%	(3 000)	(11.1%)	30 966	114.3%	3 414	114.3%	(187.9%)
Cash Flow from Investing Activities										
Receipts	42 311	-	-	-	-	-	-	134	.2%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	134	4.5%	(100.0%)
Decrease in non-current debtors	42 311	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(59 021)	(17 685)	30.0%	(13 150)	22.3%	(30 835)	52.2%	(22 788)	32.0%	(42.3%)
Capital assets	(59 021)	(17 685)	30.0%	(13 150)	22.3%	(30 835)	52.2%	(22 788)	32.0%	(42.3%)
Net Cash from/(used) Investing Activities	(16 710)	(17 685)	105.8%	(13 150)	78.7%	(30 835)	184.5%	(22 654)	112.2%	(42.0%)
Cash Flow from Financing Activities										
Receipts	756	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	756	-	-	-	-	-	-	-	-	-
Payments	(1 750)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 750)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(994)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	9 387	16 280	173.4%	(16 149)	(172.0%)	131	1.4%	(19 240)	20.9%	(16.1%)
Cash/cash equivalents at the year begin:	23 810	3 502	14.7%	19 782	83.1%	3 502	14.7%	36 992	-	(46.5%)
Cash/cash equivalents at the year end:	33 197	19 782	59.6%	3 632	10.9%	3 632	10.9%	17 752	174.9%	(79.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 111	10.3%	544	5.0%	392	3.6%	8 755	81.1%	10 802	11.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 944	16.7%	1 166	4.9%	1 033	4.4%	17 454	74.0%	23 598	25.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 849	15.5%	1 059	5.7%	971	5.3%	13 551	73.5%	18 430	19.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	324	7.6%	138	3.2%	131	3.1%	3 651	86.0%	4 244	4.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	952	10.8%	404	4.6%	381	4.3%	7 071	80.3%	8 807	9.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(59)	(.2%)	(246)	(.9%)	44	.2%	28 367	100.9%	28 105	29.9%	-	-	-	-
Total By Income Source	9 120	9.7%	3 064	3.3%	2 952	3.1%	78 850	83.9%	93 987	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	533	7.2%	283	3.8%	276	3.7%	6 286	85.2%	7 379	7.9%	-	-	-	-
Commercial	3 466	29.1%	520	4.4%	531	4.5%	7 379	62.0%	11 896	12.7%	-	-	-	-
Households	4 376	6.4%	1 943	2.8%	1 715	2.5%	60 401	88.3%	68 436	72.8%	-	-	-	-
Other	745	11.9%	317	5.1%	429	6.8%	4 784	76.2%	6 276	6.7%	-	-	-	-
Total By Customer Group	9 120	9.7%	3 064	3.3%	2 952	3.1%	78 850	83.9%	93 987	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	6 637	100.0%	6 637	63.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	553	14.3%	(12)	(.3%)	16	.4%	3 320	85.6%	3 877	36.9%
Total	553	5.3%	(12)	(.1%)	16	.2%	9 957	94.7%	10 514	100.0%

Contact Details

Municipal Manager	Mr Mr C. Maema	018 642 1081
Financial Manager	Mrs G Moroane	018 642 1081

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NGAKA MODIRI MOLEMA (DC38)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	507 301	187 563	37.0%	136 382	26.9%	323 945	63.9%	148 204	71.7%	(8.0%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	324	-	164	-	487	-	290	-	(43.5%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	5 200	1 671	32.1%	1 442	27.7%	3 114	59.9%	2	-	63 301.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	472 152	185 198	39.2%	134 619	28.5%	319 817	67.7%	147 669	73.4%	(8.8%)
Other own revenue	29 949	370	1.2%	157	.5%	527	1.8%	243	5.9%	(35.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	455 235	119 095	26.2%	146 711	32.2%	265 807	58.4%	217 146	83.2%	(32.4%)
Employee related costs	240 000	62 604	26.1%	74 891	31.2%	137 495	57.3%	62 166	65.0%	20.5%
Remuneration of councillors	11 800	2 428	20.6%	502	4.3%	2 930	24.8%	2 462	47.3%	(79.6%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	29 827	-	-	-	-	-	-	-	-	-
Finance charges	1 000	-	-	553	55.3%	553	55.3%	50 400	-	(98.9%)
Bulk purchases	12 000	-	-	-	-	-	-	-	-	-
Other Materials	5 300	13 829	260.9%	12 185	229.9%	26 014	490.8%	12 061	76.9%	1.0%
Contracted services	13 750	1 605	11.7%	6 463	47.0%	8 068	58.7%	1 974	58.5%	227.3%
Transfers and grants	17 351	435	2.5%	279	1.6%	714	4.1%	9 626	31.9%	(97.1%)
Other expenditure	124 207	38 195	30.8%	51 838	41.7%	90 034	72.5%	78 457	95.0%	(33.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	52 066	68 468		(10 329)		58 138		(68 942)		
Transfers recognised - capital	320 364	8 556	2.7%	40 237	12.6%	48 793	15.2%	58 359	21.4%	(31.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	372 430	77 024		29 908		106 931		(10 583)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	372 430	77 024		29 908		106 931		(10 583)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	372 430	77 024		29 908		106 931		(10 583)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	372 430	77 024		29 908		106 931		(10 583)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	328 257	11 778	3.6%	60 124	18.3%	71 902	21.9%	93 705	48.2%	(35.8%)
National Government	269 164	6 852	2.5%	46 798	17.4%	53 650	19.9%	63 284	54.8%	(26.1%)
Provincial Government	4 200	3 558	84.7%	1 071	25.5%	4 629	110.2%	3 854	10.2%	(72.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	273 364	10 410	3.8%	47 868	17.5%	58 278	21.3%	67 138	42.9%	(28.7%)
Borrowing	-	-	-	394	-	394	-	-	79.9%	(100.0%)
Internally generated funds	54 893	1 368	2.5%	11 663	21.2%	13 031	23.7%	25 822	68.1%	(54.8%)
Public contributions and donations	-	-	-	199	-	199	-	745	-	(73.3%)
Capital Expenditure Standard Classification	328 257	11 778	3.6%	60 124	18.3%	71 902	21.9%	93 705	48.2%	(35.8%)
Governance and Administration	10 280	799	7.8%	22 062	214.6%	22 861	222.4%	80 973	50.5%	(72.8%)
Executive & Council	1 830	131	7.2%	18 109	989.6%	18 241	996.8%	73 576	46.7%	(75.4%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	8 450	668	7.9%	3 952	46.8%	4 620	54.7%	7 396	165.7%	(46.6%)
Community and Public Safety	21 090	-	-	-	-	-	-	2 567	31.3%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	18 700	-	-	-	-	-	-	2 567	34.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	2 390	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 247	852	3.0%	-	-	852	3.0%	7 009	96.2%	(100.0%)
Planning and Development	4 935	-	-	-	-	-	-	-	-	-
Road Transport	23 312	852	3.7%	-	-	852	3.7%	7 009	96.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	268 640	10 127	3.8%	38 063	14.2%	48 189	17.9%	3 156	15.3%	1 106.0%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	153 104	6 334	4.1%	25 089	16.4%	31 423	20.5%	3 156	15.3%	694.9%
Waste Water Management	115 536	3 793	3.3%	12 974	11.2%	16 766	14.5%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	827 665	473 529	57.2%	319 945	38.7%	793 474	95.9%	387 483	91.4%	(17.4%)
Ratepayers and other	29 949	171 053	571.1%	79 208	264.5%	250 261	835.6%	105 176	1 348.2%	(24.7%)
Government - operating	472 152	190 191	40.3%	135 378	28.7%	325 569	69.0%	148 472	75.5%	(8.8%)
Government - capital	320 364	111 657	34.9%	104 214	32.5%	215 871	67.4%	133 760	68.6%	(22.1%)
Interest	5 200	629	12.1%	1 145	22.0%	1 774	34.1%	74	-	1 443.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(425 408)	(310 019)	72.9%	(271 100)	63.7%	(581 119)	136.6%	(270 541)	123.7%	.2%
Suppliers and employees	(407 057)	(309 503)	76.0%	(270 961)	66.6%	(580 464)	142.6%	(263 254)	133.1%	2.9%
Finance charges	(1 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	(17 351)	(516)	3.0%	(139)	.8%	(655)	3.8%	(7 287)	30.2%	(98.1%)
Net Cash from/(used) Operating Activities	402 257	163 510	40.6%	48 845	12.1%	212 355	52.8%	116 942	58.2%	(58.2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(328 257)	(105 615)	32.2%	(55 494)	16.9%	(161 108)	49.1%	(108 765)	75.0%	(49.0%)
Capital assets	(328 257)	(105 615)	32.2%	(55 494)	16.9%	(161 108)	49.1%	(108 765)	75.0%	(49.0%)
Net Cash from/(used) Investing Activities	(328 257)	(105 615)	32.2%	(55 494)	16.9%	(161 108)	49.1%	(108 765)	75.0%	(49.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	10 865	864.2%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	10 865	864.2%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(60 000)	(20 446)	34.1%	-	-	(20 446)	34.1%	(25 177)	72.0%	(100.0%)
Repayment of borrowing	(60 000)	(20 446)	34.1%	-	-	(20 446)	34.1%	(25 177)	72.0%	(100.0%)
Net Cash from/(used) Financing Activities	(60 000)	(20 446)	34.1%	-	-	(20 446)	34.1%	(14 312)	(37.5%)	(100.0%)
Net Increase/(Decrease) in cash held	14 000	37 450	267.5%	(6 649)	(47.5%)	30 801	220.0%	(6 135)	-	8.4%
Cash/cash equivalents at the year begin:	9 208	51 510	559.4%	88 959	966.1%	51 510	559.4%	9 200	-	867.0%
Cash/cash equivalents at the year end:	23 208	88 959	383.3%	82 310	354.7%	82 310	354.7%	3 065	-	2 585.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 740	100.0%	-	-	-	-	-	-	3 740	9.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 805	100.0%	-	-	-	-	-	-	3 805	9.2%
Loan repayments	516	100.0%	-	-	-	-	-	-	516	1.3%
Trade Creditors	-	-	5 316	17.1%	17 538	56.5%	8 179	26.4%	31 034	75.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 087	100.0%	-	-	-	-	-	-	2 087	5.1%
Total	10 148	24.6%	5 316	12.9%	17 538	42.6%	8 179	19.9%	41 182	100.0%

Contact Details

Municipal Manager	Mr M E Mojaki	018 381 9404
Financial Manager	Mr W Molokele	018 381 9441

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NALEDI (NW) (NW392)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	299 472	75 616	25.2%	17 406	5.8%	93 021	31.1%	53 283	64.4%	(67.3%)
Property rates	39 842	9 196	23.1%	3 030	7.6%	12 226	30.7%	(208)	111.9%	(1 553.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	107 549	25 910	24.1%	8 509	7.9%	34 419	32.0%	15 380	43.7%	(44.7%)
Service charges - water revenue	27 868	3 667	13.2%	1 275	4.6%	4 942	17.7%	7 393	111.8%	(82.7%)
Service charges - sanitation revenue	14 732	3 583	24.3%	1 265	8.6%	4 848	32.9%	3 820	45.8%	(66.9%)
Service charges - refuse revenue	14 845	3 662	24.7%	1 219	8.2%	4 882	32.9%	3 828	46.1%	(68.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	949	149	15.7%	59	6.2%	208	21.9%	371	72.7%	(84.1%)
Interest earned - external investments	600	61	10.1%	8	1.4%	69	11.5%	172	47.4%	(95.1%)
Interest earned - outstanding debtors	12 000	3 563	29.7%	1 325	11.0%	4 888	40.7%	3 922	90.4%	(66.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	340	53	15.6%	32	9.5%	86	25.1%	94	59.4%	(65.7%)
Licences and permits	5 670	934	16.5%	443	7.8%	1 377	24.3%	850	59.1%	(47.9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	55 559	23 798	42.8%	-	-	23 798	42.8%	16 812	77.4%	(100.0%)
Other own revenue	7 415	1 039	14.0%	239	3.2%	1 279	17.2%	847	32.6%	(71.8%)
Gains on disposal of PPE	12 102	-	-	-	-	-	-	-	-	-
Operating Expenditure	378 087	87 540	23.2%	26 589	7.0%	114 129	30.2%	77 811	49.8%	(65.8%)
Employee related costs	135 719	33 453	24.6%	11 072	8.2%	44 525	32.8%	25 974	48.8%	(57.4%)
Remuneration of councillors	6 176	1 436	23.3%	491	8.0%	1 927	31.2%	1 366	55.2%	(64.0%)
Debt impairment	15 473	849	5.5%	296	1.9%	1 145	7.4%	1 177	11.6%	(74.9%)
Depreciation and asset impairment	60 600	15 000	24.8%	5 000	8.3%	20 000	33.0%	11 250	40.6%	(55.6%)
Finance charges	18 285	3 378	18.5%	1 122	6.1%	4 500	24.6%	4 264	132.1%	(73.7%)
Bulk purchases	77 500	26 307	33.9%	5 613	7.2%	31 920	41.2%	14 861	46.8%	(62.2%)
Other Materials	25 056	1 069	4.3%	578	2.3%	1 647	6.6%	2 712	29.7%	(78.7%)
Contracted services	12 027	877	7.3%	628	5.2%	1 505	12.5%	6 303	405.4%	(90.0%)
Transfers and grants	1 004	79	7.8%	100	9.9%	178	17.8%	(32)	13.0%	(409.4%)
Other expenditure	26 245	5 092	19.4%	1 690	6.4%	6 782	25.8%	9 937	70.6%	(83.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(78 615)	(11 925)		(9 183)		(21 108)		(24 528)		
Transfers recognised - capital	24 751	11 150	45.0%	2 000	8.1%	13 150	53.1%	12 735	50.6%	(84.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(53 864)	(775)		(7 183)		(7 958)		(11 793)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(53 864)	(775)		(7 183)		(7 958)		(11 793)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(53 864)	(775)		(7 183)		(7 958)		(11 793)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(53 864)	(775)		(7 183)		(7 958)		(11 793)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	44 748	5 242	11.7%	4 072	9.1%	9 314	20.8%	8 578	13.2%	(52.5%)
National Government	27 248	4 175	15.3%	3 730	13.7%	7 905	29.0%	8 114	28.3%	(54.0%)
Provincial Government	700	-	-	-	-	-	-	-	-	-
District Municipality	-	585	-	313	-	897	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 948	4 759	17.0%	4 042	14.5%	8 802	31.5%	8 114	19.9%	(50.2%)
Borrowing	10 000	-	-	-	-	-	-	-	-	-
Internally generated funds	6 800	482	7.1%	30	.4%	512	7.5%	464	11.3%	(93.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 748	5 242	11.7%	4 072	9.1%	9 314	20.8%	8 578	13.2%	(52.5%)
Governance and Administration	500	64	12.8%	13	2.7%	77	15.5%	214	9.3%	(93.8%)
Executive & Council	-	-	-	-	-	-	-	21	55.4%	(100.0%)
Budget & Treasury Office	100	2	1.8%	-	-	2	1.8%	159	502.1%	(100.0%)
Corporate Services	400	62	15.5%	13	3.3%	76	18.9%	33	3.5%	(59.6%)
Community and Public Safety	10 400	154	1.5%	16	.2%	170	1.6%	94	3.4%	(82.7%)
Community & Social Services	500	1	.3%	16	3.2%	18	3.5%	91	6.2%	(82.1%)
Sport And Recreation	9 000	153	1.7%	-	-	153	1.7%	-	1.7%	-
Public Safety	900	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	3	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 548	1 838	14.6%	1 079	8.6%	2 917	23.2%	1 465	10.2%	(26.3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	12 548	1 838	14.6%	1 079	8.6%	2 917	23.2%	1 465	10.2%	(26.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	21 300	3 186	15.0%	2 963	13.9%	6 149	28.9%	6 806	15.8%	(56.5%)
Electricity	16 500	1 583	9.6%	2 373	14.4%	3 956	24.0%	6 806	15.3%	(65.1%)
Water	2 000	585	29.2%	313	15.6%	897	44.9%	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 800	1 018	36.4%	278	9.9%	1 295	46.3%	-	30.4%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	291 192	87 621	30.1%	15 059	5.2%	102 681	35.3%	81 162	56.0%	(81.4%)
Ratepayers and other	210 282	52 612	25.0%	13 051	6.2%	65 663	31.2%	51 442	53.9%	(74.6%)
Government - operating	55 559	23 798	42.8%	-	-	23 798	42.8%	16 812	77.4%	(100.0%)
Government - capital	24 751	11 150	45.0%	2 000	8.1%	13 150	53.1%	12 735	50.6%	(84.3%)
Interest	600	61	10.1%	8	1.4%	69	11.5%	172	3.1%	(95.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(332 014)	(71 691)	21.6%	(21 293)	6.4%	(92 985)	28.0%	(65 384)	45.8%	(67.4%)
Suppliers and employees	(312 724)	(68 234)	21.8%	(20 072)	6.4%	(88 306)	28.2%	(61 152)	44.2%	(67.2%)
Finance charges	(18 285)	(3 378)	18.5%	(1 122)	6.1%	(4 500)	24.6%	(4 264)	132.1%	(73.7%)
Transfers and grants	(1 004)	(79)	7.8%	(100)	9.9%	(178)	17.8%	32	13.0%	(409.4%)
Net Cash from/(used) Operating Activities	(40 822)	15 930	(39.0%)	(6 234)	15.3%	9 696	(23.8%)	15 778	324.5%	(139.5%)
Cash Flow from Investing Activities										
Receipts	72 102	(11 400)	(15.8%)	10 012	13.9%	(1 388)	(1.9%)	(14 090)	(20.3%)	(171.1%)
Proceeds on disposal of PPE	12 102	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	60 000	(11 400)	(19.0%)	10 012	16.7%	(1 388)	(2.3%)	(14 090)	(22.8%)	(171.1%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(44 748)	(5 242)	11.7%	(4 072)	9.1%	(9 314)	20.8%	(8 578)	13.2%	(52.5%)
Capital assets	(44 748)	(5 242)	11.7%	(4 072)	9.1%	(9 314)	20.8%	(8 578)	13.2%	(52.5%)
Net Cash from/(used) Investing Activities	27 354	(16 641)	(60.8%)	5 940	21.7%	(10 701)	(39.1%)	(22 669)	102.6%	(126.2%)
Cash Flow from Financing Activities										
Receipts	10 000	731	7.3%	-	-	731	7.3%	4 809	23.2%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 000	731	7.3%	-	-	731	7.3%	4 809	23.2%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 987)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 987)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	8 013	731	9.1%	-	-	731	9.1%	4 809	36.9%	(100.0%)
Net Increase/(Decrease) in cash held	(5 456)	20	(.4%)	(294)	5.4%	(274)	5.0%	(2 081)	608.7%	(85.9%)
Cash/cash equivalents at the year begin:	9 278	1 459	15.7%	1 479	15.9%	1 459	15.7%	23 832	426.2%	(93.8%)
Cash/cash equivalents at the year end:	3 823	1 479	38.7%	1 185	31.0%	1 185	31.0%	21 751	541.9%	(94.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 678	2.2%	1 209	1.6%	1 642	2.1%	72 857	94.1%	77 386	31.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 227	16.6%	3 795	6.8%	5 897	10.6%	36 520	65.9%	55 439	22.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 297	5.9%	1 462	3.7%	2 556	6.5%	32 842	83.9%	39 157	16.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 220	4.2%	813	2.8%	1 399	4.8%	25 741	88.2%	29 173	11.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 151	3.5%	738	2.3%	1 269	3.9%	29 343	90.3%	32 502	13.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	79	.7%	70	.6%	139	1.2%	11 288	97.5%	11 576	4.7%	-	-	-	-
Total By Income Source	15 652	6.4%	8 086	3.3%	12 903	5.3%	208 592	85.1%	245 233	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 117	8.2%	1 102	8.1%	1 611	11.8%	9 848	72.0%	13 678	5.6%	-	-	-	-
Commercial	5 490	8.1%	6 620	9.7%	5 999	8.8%	49 858	73.4%	67 967	27.7%	-	-	-	-
Households	9 045	5.5%	365	.2%	5 293	3.2%	148 886	91.0%	163 588	66.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	15 652	6.4%	8 086	3.3%	12 903	5.3%	208 592	85.1%	245 233	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr MT Segapo	053 928 2202
Financial Manager	Mr David Thornhill	053 928 2209

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAMUSA (NW393)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	135 753	45 136	33.2%	30 390	22.4%	75 526	55.6%	18 536	40.1%	63.9%
Property rates	9 500	3 752	39.5%	2 177	22.9%	5 929	62.4%	1 380	101.2%	57.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	28 612	6 723	23.5%	6 325	22.1%	13 047	45.6%	5 059	34.6%	25.0%
Service charges - water revenue	12 868	3 037	23.6%	2 917	22.7%	5 954	46.3%	1 773	57.8%	64.5%
Service charges - sanitation revenue	9 326	2 560	27.5%	2 554	27.4%	5 114	54.8%	2 291	67.3%	11.5%
Service charges - refuse revenue	5 805	1 475	25.4%	1 491	25.7%	2 965	51.1%	1 392	51.9%	7.1%
Service charges - other	137	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	350	85	24.3%	81	23.2%	167	47.6%	45	14.3%	79.7%
Interest earned - external investments	604	16	2.7%	88	14.6%	104	17.2%	113	63.2%	(22.2%)
Interest earned - outstanding debtors	8 644	2 250	26.0%	3 501	40.5%	5 751	66.5%	3 261	46.2%	7.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	824	19	2.3%	5	.7%	25	3.0%	-	-	(100.0%)
Licences and permits	1 550	155	10.0%	391	25.2%	546	35.2%	268	105.6%	46.0%
Agency services	1 258	389	30.9%	308	24.5%	697	55.4%	468	43.8%	(34.2%)
Transfers recognised - operational	55 360	24 248	43.8%	9 889	17.9%	34 137	61.7%	-	11.5%	(100.0%)
Other own revenue	913	426	46.7%	663	72.7%	1 090	119.4%	2 486	4 061.0%	(73.3%)
Gains on disposal of PPE	-	0	-	-	-	0	-	-	-	-
Operating Expenditure	145 895	31 584	21.6%	30 137	20.7%	61 721	42.3%	33 390	46.0%	(9.7%)
Employee related costs	57 147	10 257	17.9%	10 710	18.7%	20 968	36.7%	9 718	44.4%	10.2%
Remuneration of councillors	4 515	1 453	32.2%	1 053	23.3%	2 507	55.5%	1 997	43.9%	(47.3%)
Debt impairment	24 244	2 328	9.6%	2 070	8.5%	4 398	18.1%	479	8.0%	331.8%
Depreciation and asset impairment	900	-	-	-	-	-	-	-	-	-
Finance charges	463	321	69.3%	498	107.6%	819	176.9%	-	2.2%	(100.0%)
Bulk purchases	26 203	9 607	36.7%	4 975	19.0%	14 581	55.6%	7 448	51.6%	(33.2%)
Other Materials	7 400	1 374	18.6%	1 540	20.8%	2 914	39.4%	1 230	38.5%	25.2%
Contracted services	9 241	2 860	31.0%	2 794	30.2%	5 654	61.2%	1 487	44.4%	87.9%
Transfers and grants	-	-	-	-	-	-	-	5 970	-	(100.0%)
Other expenditure	15 782	3 384	21.4%	6 496	41.2%	9 880	62.6%	5 060	83.8%	28.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 142)	13 552		253		13 805		(14 853)		
Transfers recognised - capital	14 991	-	-	-	-	-	-	3 324	20.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 849	13 552		253		13 805		(11 529)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 849	13 552		253		13 805		(11 529)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 849	13 552		253		13 805		(11 529)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 849	13 552		253		13 805		(11 529)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	22 170	3 730	16.8%	9 121	41.1%	12 852	58.0%	4 941	34.0%	84.6%
National Government	14 991	2 837	18.9%	7 046	47.0%	9 883	65.9%	4 941	-	42.6%
Provincial Government	-	-	-	659	-	659	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 991	2 837	18.9%	7 705	51.4%	10 542	70.3%	4 941	-	55.9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 179	893	12.4%	1 416	19.7%	2 309	32.2%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	22 170	3 730	16.8%	9 121	41.1%	12 852	58.0%	4 941	34.0%	84.6%
Governance and Administration	320	286	89.5%	-	-	286	89.5%	-	-	-
Executive & Council	-	107	-	-	-	107	-	-	-	-
Budget & Treasury Office	-	87	-	-	-	87	-	-	-	-
Corporate Services	320	93	29.0%	-	-	93	29.0%	-	-	-
Community and Public Safety	9 473	2 520	26.6%	5 875	62.0%	8 395	88.6%	-	-	(100.0%)
Community & Social Services	9 473	2 520	26.6%	5 875	62.0%	8 395	88.6%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 349	778	7.5%	2 329	22.5%	3 107	30.0%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	10 349	778	7.5%	2 329	22.5%	3 107	30.0%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 029	145	7.2%	917	45.2%	1 063	52.4%	4 941	105.5%	(81.4%)
Electricity	2 029	145	7.2%	917	45.2%	1 063	52.4%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	4 941	155.5%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	117 856	40 846	34.7%	20 632	17.5%	61 478	52.2%	35 727	123.9%	(42.3%)
Ratepayers and other	46 901	8 090	17.2%	10 533	22.5%	18 622	39.7%	16 105	348.6%	(34.6%)
Government - operating	55 360	24 277	43.9%	9 889	17.9%	34 166	61.7%	16 075	81.8%	(38.5%)
Government - capital	14 991	8 303	55.4%	-	-	8 303	55.4%	3 324	81.1%	(100.0%)
Interest	604	176	29.2%	210	34.8%	387	64.0%	222	27.6%	(5.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(120 751)	(26 630)	22.1%	(20 575)	17.0%	(47 205)	39.1%	(28 568)	(64.9%)	(28.0%)
Suppliers and employees	(120 288)	(26 324)	21.9%	(20 501)	17.0%	(46 824)	38.9%	(28 566)	(65.4%)	(28.2%)
Finance charges	(463)	(307)	66.2%	(75)	16.1%	(381)	82.3%	(2)	(.4%)	3 381.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(2 895)	14 216	(491.0%)	57	(2.0%)	14 273	(493.0%)	7 159	8.9%	(99.2%)
Cash Flow from Investing Activities										
Receipts	13 000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	13 000	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(22 170)	(4 318)	19.5%	(10 292)	46.4%	(14 611)	65.9%	(4 941)	-	108.3%
Capital assets	(22 170)	(4 318)	19.5%	(10 292)	46.4%	(14 611)	65.9%	(4 941)	-	108.3%
Net Cash from/(used) Investing Activities	(9 170)	(4 318)	47.1%	(10 292)	112.2%	(14 611)	159.3%	(4 941)	-	108.3%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(12 065)	9 898	(82.0%)	(10 235)	84.8%	(338)	2.8%	2 217	1.3%	(561.6%)
Cash/cash equivalents at the year begin:	8 710	(3 878)	(44.5%)	6 020	69.1%	(3 878)	(44.5%)	(4 028)	-	(249.4%)
Cash/cash equivalents at the year end:	(3 355)	6 020	(179.4%)	(4 216)	125.7%	(4 216)	125.7%	(1 811)	(1.1%)	132.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	818	3.3%	857	3.5%	867	3.5%	22 181	89.7%	24 723	16.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 868	19.9%	1 043	11.1%	750	8.0%	5 741	61.1%	9 401	6.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	725	9.3%	491	6.3%	761	9.8%	5 816	74.6%	7 793	5.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	837	3.0%	789	2.9%	735	2.7%	25 284	91.5%	27 645	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	491	2.6%	455	2.4%	424	2.2%	17 587	92.8%	18 957	12.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 188	2.4%	1 168	2.3%	1 124	2.2%	46 550	93.0%	50 030	32.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	63	.4%	378	2.7%	410	2.9%	13 306	94.0%	14 156	9.3%	-	-	-	-
Total By Income Source	5 989	3.9%	5 181	3.4%	5 071	3.3%	136 465	89.4%	152 706	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	153	3.9%	186	4.8%	114	2.9%	3 451	88.4%	3 904	2.6%	-	-	-	-
Commercial	1 007	19.8%	591	11.6%	530	10.4%	2 949	58.1%	5 078	3.3%	-	-	-	-
Households	4 338	3.1%	4 138	3.0%	4 130	3.0%	126 667	90.9%	139 272	91.2%	-	-	-	-
Other	491	11.0%	266	6.0%	296	6.7%	3 398	76.3%	4 452	2.9%	-	-	-	-
Total By Customer Group	5 989	3.9%	5 181	3.4%	5 071	3.3%	136 465	89.4%	152 706	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 853	8.9%	1 881	9.0%	4 162	20.0%	12 940	62.1%	20 836	84.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	101	29.8%	173	51.3%	64	18.8%	-	-	338	1.4%
Auditor-General	-	-	797	22.3%	628	17.6%	2 143	60.1%	3 568	14.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 954	7.9%	2 851	11.5%	4 854	19.6%	15 083	61.0%	24 742	100.0%

Contact Details

Municipal Manager	Mr Rantsho Gincane	053 963 1331
Financial Manager	Ms Sindiswa Mini	053 927 1331

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: GREATER TAUNG (NW394)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	118 192	66 508	56.3%	2 386	2.0%	68 894	58.3%	11 394	38.2%	(79.1%)
Property rates	10 171	9 301	91.4%	(787)	(7.7%)	8 514	83.7%	(857)	8.4%	(8.2%)
Property rates - penalties and collection charges	990	-	-	293	29.6%	293	29.6%	304	38.5%	(3.4%)
Service charges - electricity revenue	3 276	763	23.3%	440	13.4%	1 203	36.7%	679	45.5%	(35.2%)
Service charges - water revenue	2 082	112	5.4%	90	4.3%	203	9.7%	102	51.3%	(11.6%)
Service charges - sanitation revenue	-	405	-	268	-	672	-	317	41.9%	(15.6%)
Service charges - refuse revenue	2 602	651	25.0%	405	15.6%	1 056	40.6%	512	51.8%	(20.9%)
Service charges - other	-	-	-	-	-	-	-	1	-	(100.0%)
Rental of facilities and equipment	486	97	19.9%	63	13.0%	160	32.9%	82	32.3%	(23.2%)
Interest earned - external investments	5 539	154	2.8%	79	1.4%	233	4.2%	61	4.6%	30.4%
Interest earned - outstanding debtors	1 314	366	27.9%	262	19.9%	628	47.8%	296	52.5%	(11.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	7	0	.1%	-	-	0	.1%	0	1.0%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	139 229	54 723	39.3%	620	.4%	55 343	39.7%	9 550	41.4%	(93.5%)
Other own revenue	(47 163)	(65)	.1%	653	(1.4%)	588	(1.2%)	347	17.9%	88.2%
Gains on disposal of PPE	(340)	-	-	-	-	-	-	-	-	-
Operating Expenditure	151 955	37 600	24.7%	31 220	20.5%	68 820	45.3%	26 687	27.3%	17.0%
Employee related costs	63 623	13 258	20.8%	9 554	15.0%	22 813	35.9%	12 708	43.5%	(24.8%)
Remuneration of councillors	18 582	3 691	19.9%	2 400	12.9%	6 091	32.8%	2 466	42.7%	(2.6%)
Debt impairment	2 378	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 100	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	3 530	732	20.7%	494	14.0%	1 226	34.7%	682	48.7%	(27.5%)
Other Materials	-	813	-	681	-	1 493	-	604	21.8%	12.7%
Contracted services	15 399	3 592	23.3%	1 112	7.2%	4 704	30.5%	4 268	51.1%	(73.9%)
Transfers and grants	-	7 829	-	5 428	-	13 257	-	500	-	986.1%
Other expenditure	45 344	7 685	16.9%	11 550	25.5%	19 236	42.4%	5 459	10.9%	111.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(33 763)	28 908		(28 834)		74		(15 293)		
Transfers recognised - capital	51 017	21 115	41.4%	-	-	21 115	41.4%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 254	50 023		(28 834)		21 189		(15 293)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 254	50 023		(28 834)		21 189		(15 293)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 254	50 023		(28 834)		21 189		(15 293)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 254	50 023		(28 834)		21 189		(15 293)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	66 446	17 071	25.7%	16 387	24.7%	33 459	50.4%	29 033	109.4%	(43.6%)
National Government	49 192	16 914	34.4%	15 822	32.2%	32 736	66.5%	25 471	127.8%	(37.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	49 192	16 914	34.4%	15 822	32.2%	32 736	66.5%	25 471	127.2%	(37.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 254	157	.9%	565	3.3%	723	4.2%	3 562	29.8%	(84.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	66 446	17 071	25.7%	16 387	24.7%	33 459	50.4%	29 033	109.4%	(43.6%)
Governance and Administration	4 051	180	4.4%	141	3.5%	320	7.9%	32	10.1%	337.6%
Executive & Council	1 395	20	1.4%	9	.6%	29	2.1%	28	19.3%	(68.3%)
Budget & Treasury Office	725	-	-	-	-	-	-	4	19.9%	(100.0%)
Corporate Services	1 931	160	8.3%	132	6.8%	292	15.1%	-	2.7%	(100.0%)
Community and Public Safety	23 670	1 207	5.1%	110	.5%	1 317	5.6%	8 002	131.4%	(98.6%)
Community & Social Services	22 210	1 207	5.4%	85	.4%	1 293	5.8%	8 002	255.5%	(98.9%)
Sport And Recreation	1 460	-	-	24	1.7%	24	1.7%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 000	15 662	55.9%	15 640	55.9%	31 302	111.8%	20 999	119.3%	(25.5%)
Planning and Development	250	10 564	4 225.4%	15 640	6 256.0%	26 204	10 481.4%	11 518	99.8%	35.8%
Road Transport	27 750	5 098	18.4%	-	-	5 098	18.4%	9 481	1 049.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	10 725	23	.2%	497	4.6%	520	4.8%	-	5.7%	(100.0%)
Electricity	3 450	-	-	495	14.4%	495	14.4%	-	15.5%	(100.0%)
Water	1 800	22	1.2%	2	.1%	23	1.3%	-	9.0%	(100.0%)
Waste Water Management	2 450	-	-	-	-	-	-	-	-	-
Waste Management	3 025	1	-	-	-	1	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	218 403	89 063	40.8%	-	-	89 063	40.8%	49 125	57.3%	(100.0%)
Ratepayers and other	23 129	11 528	49.8%	-	-	11 528	49.8%	16 413	117.2%	(100.0%)
Government - operating	139 229	56 091	40.3%	-	-	56 091	40.3%	13 621	49.5%	(100.0%)
Government - capital	49 192	21 115	42.9%	-	-	21 115	42.9%	18 724	59.0%	(100.0%)
Interest	6 853	329	4.8%	-	-	329	4.8%	368	13.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(195 847)	(27 806)	14.2%	-	-	(27 806)	14.2%	(35 580)	52.1%	(100.0%)
Suppliers and employees	(146 655)	(27 806)	19.0%	-	-	(27 806)	19.0%	(35 580)	52.1%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(49 192)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	22 556	61 256	271.6%	-	-	61 256	271.6%	13 545	272.7%	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(17 254)	(10 801)	62.6%	-	-	(10 801)	62.6%	(773)	9.5%	(100.0%)
Capital assets	(17 254)	(10 801)	62.6%	-	-	(10 801)	62.6%	(773)	9.5%	(100.0%)
Net Cash from/(used) Investing Activities	(17 254)	(10 801)	62.6%	-	-	(10 801)	62.6%	(773)	9.5%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	5 302	50 456	951.6%	-	-	50 456	951.6%	12 772	(134.3%)	(100.0%)
Cash/cash equivalents at the year begin:	23 985	-	-	-	-	-	-	4 630	-	(100.0%)
Cash/cash equivalents at the year end:	29 287	50 456	172.3%	-	-	50 456	172.3%	17 403	(198.7%)	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	47	3.3%	66	4.6%	36	2.5%	1 288	89.6%	1 438	3.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	119	8.9%	74	5.6%	84	6.3%	1 059	79.3%	1 336	3.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	489	2.7%	484	2.7%	459	2.6%	16 499	92.0%	17 931	49.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	130	2.6%	119	2.4%	117	2.3%	4 677	92.7%	5 043	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	168	2.7%	161	2.6%	161	2.6%	5 705	92.1%	6 196	16.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	572	12.3%	39	.8%	41	.9%	3 982	85.9%	4 633	12.7%	-	-	-	-
Total By Income Source	1 525	4.2%	944	2.6%	898	2.5%	33 210	90.8%	36 577	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	276	2.9%	244	2.6%	255	2.7%	8 758	91.9%	9 532	26.1%	-	-	-	-
Commercial	176	4.8%	173	4.7%	157	4.3%	3 160	86.2%	3 667	10.0%	-	-	-	-
Households	1 073	4.6%	527	2.3%	486	2.1%	21 291	91.1%	23 377	63.9%	-	-	-	-
Other	0	35.1%	0	34.7%	-	-	0	30.2%	0	-	-	-	-	-
Total By Customer Group	1 525	4.2%	944	2.6%	898	2.5%	33 210	90.8%	36 577	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	116	100.0%	-	-	-	-	-	-	116	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	116	100.0%	-	-	-	-	-	-	116	100.0%

Contact Details

Municipal Manager	Mr Katlego Gabanakgosi	053 994 9405
Financial Manager	Mr Martin Vermaak	053 994 9402

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: LEKWA-TEEMANE (NW396)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	198 906	51 352	25.8%	35 976	18.1%	87 328	43.9%	37 159	44.4%	(3.2%)
Property rates	13 261	6 457	48.7%	2 519	19.0%	8 976	67.7%	3 797	67.5%	(33.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	48 448	11 488	23.7%	13 259	27.4%	24 747	51.1%	11 438	51.5%	15.9%
Service charges - water revenue	29 592	2 751	9.3%	4 790	16.2%	7 542	25.5%	5 497	47.1%	(12.9%)
Service charges - sanitation revenue	17 304	7 567	43.7%	7 553	43.6%	15 120	87.4%	6 806	84.2%	11.0%
Service charges - refuse revenue	12 228	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 255	117	9.3%	237	18.9%	355	28.3%	98	21.7%	141.3%
Interest earned - external investments	23	4	16.7%	(13)	(54.5%)	(9)	(37.9%)	-	-	(100.0%)
Interest earned - outstanding debtors	18 191	5 506	30.3%	5 802	31.9%	11 308	62.2%	4 107	49.8%	41.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	7 802	39	.5%	15	.2%	53	.7%	18	1.1%	(17.9%)
Licences and permits	4	1	23.7%	1	23.7%	2	47.5%	1	47.5%	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	46 901	16 503	35.2%	1 171	2.5%	17 674	37.7%	4 788	29.1%	(75.5%)
Other own revenue	3 898	919	23.6%	642	16.5%	1 561	40.0%	609	37.2%	5.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	242 327	44 275	18.3%	43 297	17.9%	87 573	36.1%	37 911	32.3%	14.2%
Employee related costs	50 866	11 163	21.9%	11 363	22.3%	22 526	44.3%	7 104	35.3%	59.9%
Remuneration of councillors	3 953	936	23.7%	988	25.0%	1 924	48.7%	592	39.2%	67.0%
Debt impairment	41 416	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	29 826	62	.2%	-	-	62	.2%	185	1.5%	(100.0%)
Finance charges	590	19	3.3%	-	-	19	3.3%	58	1.6%	(100.0%)
Bulk purchases	54 391	21 365	39.3%	18 969	34.9%	40 334	74.2%	18 810	64.9%	.8%
Other Materials	1 800	1 381	76.7%	1 333	74.1%	2 714	150.8%	1 552	23.7%	(14.1%)
Contracted services	6 300	786	12.5%	1 363	21.6%	2 149	34.1%	906	21.9%	50.4%
Transfers and grants	18 546	-	-	-	-	-	-	-	-	-
Other expenditure	34 640	8 564	24.7%	9 281	26.8%	17 845	51.5%	8 704	55.2%	6.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(43 421)	7 077		(7 321)		(244)		(752)		
Transfers recognised - capital	26 604	5 000	18.8%	2 200	8.3%	7 200	27.1%	8 119	108.2%	(72.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(16 817)	12 077		(5 121)		6 956		7 367		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(16 817)	12 077		(5 121)		6 956		7 367		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(16 817)	12 077		(5 121)		6 956		7 367		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(16 817)	12 077		(5 121)		6 956		7 367		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	26 754	911	3.4%	4 666	17.4%	5 577	20.8%	6 071	46.3%	(23.1%)
National Government	26 754	911	3.4%	4 433	16.6%	5 343	20.0%	6 036	68.5%	(26.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 754	911	3.4%	4 433	16.6%	5 343	20.0%	6 036	68.6%	(26.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	234	-	234	-	35	.5%	572.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	26 754	911	3.4%	4 666	17.4%	5 577	20.8%	6 071	46.3%	(23.1%)
Governance and Administration	150	-	-	-	-	-	-	41	6.2%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	150	-	-	-	-	-	-	6	2.6%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	35	10.5%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	2 232	110.7%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	2 232	110.7%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	445	-	-	-	445	-	3 503	31.8%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	445	-	-	-	445	-	3 503	31.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	26 604	465	1.7%	4 666	17.5%	5 132	19.3%	295	-	1 480.8%
Electricity	26 604	465	1.7%	4 666	17.5%	5 132	19.3%	295	-	1 480.8%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	136 051	47 685	35.0%	19 789	14.5%	67 474	49.6%	27 399	34.3%	(27.8%)
Ratepayers and other	62 523	21 825	34.9%	16 440	26.3%	38 265	61.2%	14 284	29.2%	15.1%
Government - operating	46 901	16 503	35.2%	800	1.7%	17 303	36.9%	4 788	39.9%	(83.3%)
Government - capital	26 604	9 000	33.8%	2 200	8.3%	11 200	42.1%	8 119	56.3%	(72.9%)
Interest	23	356	1 549.3%	349	1 516.4%	705	3 065.7%	208	10.2%	67.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(171 934)	(42 587)	24.8%	(30 928)	18.0%	(73 515)	42.8%	(30 818)	32.7%	.4%
Suppliers and employees	(171 344)	(42 568)	24.8%	(30 928)	18.1%	(73 496)	42.9%	(30 812)	36.2%	.4%
Finance charges	(590)	(19)	3.3%	-	-	(19)	3.3%	-	-	-
Transfers and grants	-	-	-	-	-	-	-	(6)	-	(100.0%)
Net Cash from/(used) Operating Activities	(35 883)	5 097	(14.2%)	(11 139)	31.0%	(6 042)	16.8%	(3 419)	22.1%	225.8%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(26 604)	(911)	3.4%	(4 666)	17.5%	(5 577)	21.0%	(4 503)	25.2%	3.6%
Capital assets	(26 604)	(911)	3.4%	(4 666)	17.5%	(5 577)	21.0%	(4 503)	25.2%	3.6%
Net Cash from/(used) Investing Activities	(26 604)	(911)	3.4%	(4 666)	17.5%	(5 577)	21.0%	(4 503)	25.2%	3.6%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(2 168)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 168)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2 168)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(64 655)	4 186	(6.5%)	(15 805)	24.4%	(11 619)	18.0%	(7 922)	23.6%	99.5%
Cash/cash equivalents at the year begin:	1 428	1 805	126.4%	5 991	419.6%	1 805	126.4%	(1 186)	-	(605.2%)
Cash/cash equivalents at the year end:	(63 227)	5 991	(9.5%)	(9 814)	15.5%	(9 814)	15.5%	(9 108)	21.1%	7.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 313	2.3%	2 449	2.5%	1 972	2.0%	93 214	93.3%	99 948	30.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 338	13.7%	3 494	11.0%	1 597	5.0%	22 200	70.2%	31 627	9.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	759	3.0%	550	2.1%	405	1.6%	23 911	93.3%	25 625	7.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	866	1.5%	779	1.4%	696	1.2%	55 095	95.9%	57 436	17.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	563	1.3%	505	1.1%	470	1.0%	43 374	96.6%	44 912	13.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 959	2.9%	1 938	2.9%	1 924	2.8%	62 117	91.4%	67 938	20.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	150	3.9%	36	.9%	36	.9%	3 656	94.3%	3 878	1.2%	-	-	-	-
Total By Income Source	10 949	3.3%	9 750	2.9%	7 099	2.1%	303 566	91.6%	331 363	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	260	6.7%	239	6.1%	247	6.3%	3 152	80.9%	3 898	1.2%	-	-	-	-
Commercial	3 095	10.3%	2 765	9.2%	1 179	3.9%	23 076	76.6%	30 115	9.1%	-	-	-	-
Households	7 594	2.6%	6 746	2.3%	5 673	1.9%	277 338	93.3%	297 350	89.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	10 949	3.3%	9 750	2.9%	7 099	2.1%	303 566	91.6%	331 363	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 460	7.4%	3 460	7.4%	5 632	12.0%	34 488	73.3%	47 039	25.5%
Bulk Water	1 678	1.5%	2 555	2.2%	1 267	1.1%	109 641	95.2%	115 140	62.5%
PAYE deductions	381	4.8%	381	4.8%	381	4.8%	6 743	85.5%	7 885	4.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	10 569	100.0%	10 569	5.7%
Other	779	22.1%	372	10.6%	-	-	2 368	67.3%	3 519	1.9%
Total	6 297	3.4%	6 768	3.7%	7 279	4.0%	163 809	89.0%	184 153	100.0%

Contact Details

Municipal Manager	Mr Andrew Makuapane	053 441 2206/7/8
Financial Manager	Mr Edourd le Roux	053 441 2206

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MOLOPO-KAGISANO (NW397)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	105 783	-	-	-	-	-	-	2 411	19.8%	(100.0%)
Property rates	7 064	-	-	-	-	-	-	449	32.3%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 250	-	-	-	-	-	-	94	41.7%	(100.0%)
Interest earned - external investments	1 100	-	-	-	-	-	-	123	28.9%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	91 589	-	-	-	-	-	-	375	18.5%	(100.0%)
Other own revenue	4 780	-	-	-	-	-	-	1 370	7 156.7%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	105 082	4 512	4.3%	-	-	4 512	4.3%	15 529	19.7%	(100.0%)
Employee related costs	27 205	1 490	5.5%	-	-	1 490	5.5%	6 433	43.5%	(100.0%)
Remuneration of councillors	9 114	402	4.4%	-	-	402	4.4%	1 216	28.9%	(100.0%)
Debt impairment	2 836	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21 800	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	7 380	-	-	-	-	-	-	1 401	2.8%	(100.0%)
Transfers and grants	-	480	-	-	-	480	-	-	-	-
Other expenditure	36 747	2 140	5.8%	-	-	2 140	5.8%	6 479	36.9%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	701	(4 512)		-		(4 512)		(13 118)		
Transfers recognised - capital	-	-	-	-	-	-	-	8 000	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	701	(4 512)		-		(4 512)		(5 118)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	701	(4 512)		-		(4 512)		(5 118)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	701	(4 512)		-		(4 512)		(5 118)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	701	(4 512)		-		(4 512)		(5 118)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	49 900	13 200	26.5%	5 477	11.0%	18 677	37.4%	11 179	27.7%	(51.0%)
National Government	28 383	6 813	24.0%	5 477	19.3%	12 290	43.3%	3 587	11.4%	52.7%
Provincial Government	-	6 387	-	-	-	6 387	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 383	13 200	46.5%	5 477	19.3%	18 677	65.8%	3 587	11.4%	52.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 517	-	-	-	-	-	-	7 592	38.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	49 900	13 200	26.5%	5 477	11.0%	18 677	37.4%	11 179	27.7%	(51.0%)
Governance and Administration	2 800	-	-	-	-	-	-	398	6.2%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 800	-	-	-	-	-	-	398	6.2%	(100.0%)
Community and Public Safety	47 100	-	-	-	-	-	-	-	-	-
Community & Social Services	47 100	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	13 200	-	5 477	-	18 677	-	10 781	30.2%	(49.2%)
Planning and Development	-	13 200	-	5 477	-	18 677	-	10 781	30.2%	(49.2%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	131 886	67 798	51.4%	170	.1%	67 968	51.5%	10 224	30.8%	(98.3%)
Ratepayers and other	10 814	19 407	179.5%	93	.9%	19 500	180.3%	1 727	85.4%	(94.6%)
Government - operating	91 589	48 226	52.7%	-	-	48 226	52.7%	375	31.1%	(100.0%)
Government - capital	28 383	-	-	-	-	-	-	8 000	25.4%	(100.0%)
Interest	1 100	166	15.1%	77	7.0%	243	22.1%	123	28.9%	(37.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(154 982)	(28 213)	18.2%	(7 888)	5.1%	(36 101)	23.3%	(26 185)	30.8%	(69.9%)
Suppliers and employees	(154 982)	(28 213)	18.2%	(7 888)	5.1%	(36 101)	23.3%	(26 185)	30.8%	(69.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(23 096)	39 585	(171.4%)	(7 718)	33.4%	31 867	(138.0%)	(15 960)	31.1%	(51.6%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	(13 542)	-	(5 477)	-	(19 020)	-	(8 238)	-	(33.5%)
Capital assets	-	(13 542)	-	(5 477)	-	(19 020)	-	(8 238)	-	(33.5%)
Net Cash from/(used) Investing Activities	-	(13 542)	-	(5 477)	-	(19 020)	-	(8 238)	-	(33.5%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(23 096)	26 042	(112.8%)	(13 195)	57.1%	12 848	(55.6%)	(24 198)	(198.4%)	(45.5%)
Cash/cash equivalents at the year begin:	25 304	3 890	15.4%	29 932	118.3%	3 890	15.4%	25 340	-	18.1%
Cash/cash equivalents at the year end:	2 208	29 932	1 355.6%	16 737	758.0%	16 737	758.0%	1 142	13.7%	1 365.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Ashmar Khuduge	053 998 4455
Financial Manager	OLEBILE NTSIMANE (ACTING)	053 998 4455

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR RUTH SEGOMOTSI MOMPATI (DC39)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	266 289	177 037	66.5%	95 358	35.8%	272 395	102.3%	75 973	51.6%	25.5%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	3 513	115	3.3%	387	11.0%	502	14.3%	724	37.3%	(46.5%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	234 850	176 916	75.3%	94 906	40.4%	271 822	115.7%	75 222	70.2%	26.2%
Other own revenue	27 927	6	-	65	.2%	71	.3%	27	.1%	136.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	250 534	30 112	12.0%	103 453	41.3%	133 565	53.3%	68 680	44.8%	50.6%
Employee related costs	89 505	14 589	16.3%	40 890	45.7%	55 479	62.0%	23 795	48.5%	71.8%
Remuneration of councillors	5 763	900	15.6%	2 250	39.0%	3 150	54.7%	1 287	35.4%	74.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 461	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	64 007	34	.1%	4 626	7.2%	4 660	7.3%	13 416	41.7%	(65.5%)
Other Materials	1 570	-	-	-	-	-	-	7	3.7%	(100.0%)
Contracted services	15 429	-	-	28 806	186.7%	28 806	186.7%	12 236	117.3%	135.4%
Transfers and grants	46 027	12 000	26.1%	16 625	36.1%	28 625	62.2%	9 075	33.2%	83.2%
Other expenditure	24 771	2 589	10.5%	10 256	41.4%	12 845	51.9%	8 391	55.5%	22.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	473	-	(100.0%)
Surplus/(Deficit)	15 755	146 925		(8 095)		138 830		7 293		
Transfers recognised - capital	188 834	-	-	55 664	29.5%	55 664	29.5%	32 389	-	71.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	(204 145)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	444	146 925		47 569		194 494		39 682		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	444	146 925		47 569		194 494		39 682		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	444	146 925		47 569		194 494		39 682		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	444	146 925		47 569		194 494		39 682		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	204 145	80 701	39.5%	272	.1%	80 974	39.7%	64 922	50.7%	(99.6%)
National Government	204 145	80 701	39.5%	272	.1%	80 974	39.7%	53 305	31.9%	(99.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	11 559	-	(100.0%)
Transfers recognised - capital	204 145	80 701	39.5%	272	.1%	80 974	39.7%	64 864	37.8%	(99.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	58	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	204 145	80 701	39.5%	272	.1%	80 974	39.7%	64 922	50.7%	(99.6%)
Governance and Administration	204 145	234	.1%	242	.1%	477	.2%	134	36.1%	81.1%
Executive & Council	-	6	-	111	-	117	-	60	17.0%	85.6%
Budget & Treasury Office	204 145	168	.1%	50	-	217	.1%	58	200.6%	(15.0%)
Corporate Services	-	60	-	82	-	142	-	16	23.1%	412.5%
Community and Public Safety	-	-	-	10	-	10	-	30	8.7%	(65.7%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	10	-	10	-	30	42.4%	(65.7%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	19	-	19	-	9	-	116.5%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	19	-	19	-	9	-	116.5%
Trading Services	-	80 467	-	-	-	80 467	-	64 580	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	80 467	-	-	-	80 467	-	64 580	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	170	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	455 123	214 484	47.1%	171 356	37.7%	385 840	84.8%	135 006	56.3%	26.9%
Ratepayers and other	27 927	63	.2%	35 540	127.3%	35 603	127.5%	27	.1%	129 475.1%
Government - operating	234 850	123 167	52.4%	135 514	57.7%	258 681	110.1%	134 601	112.8%	.7%
Government - capital	188 834	90 830	48.1%	-	-	90 830	48.1%	-	-	-
Interest	3 513	423	12.1%	303	8.6%	726	20.7%	378	33.7%	(19.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(250 978)	(111 161)	44.3%	(122 224)	48.7%	(233 385)	93.0%	(180 019)	103.3%	(32.1%)
Suppliers and employees	(204 877)	(95 080)	46.4%	(110 224)	53.8%	(205 304)	100.2%	(164 367)	123.9%	(32.9%)
Finance charges	(74)	-	-	-	-	-	-	-	-	-
Transfers and grants	(46 027)	(16 081)	34.9%	(12 000)	26.1%	(28 081)	61.0%	(15 652)	44.0%	(23.3%)
Net Cash from/(used) Operating Activities	204 146	103 322	50.6%	49 133	24.1%	152 455	74.7%	(45 013)	(2.8%)	(209.2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(204 145)	(113 668)	55.7%	(60 695)	29.7%	(174 363)	85.4%	-	-	(100.0%)
Capital assets	(204 145)	(113 668)	55.7%	(60 695)	29.7%	(174 363)	85.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(204 145)	(113 668)	55.7%	(60 695)	29.7%	(174 363)	85.4%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	19 071	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	19 071	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	19 071	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	19 072	(10 346)	(54.2%)	(11 562)	(60.6%)	(21 908)	(114.9%)	(45 013)	62.0%	(74.3%)
Cash/cash equivalents at the year begin:	43 806	26 631	60.8%	16 286	37.2%	26 631	60.8%	82 582	36.3%	(80.3%)
Cash/cash equivalents at the year end:	62 878	16 286	25.9%	4 723	7.5%	4 723	7.5%	37 569	34.2%	(87.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 527	15.5%	4 227	25.9%	165	1.0%	9 426	57.7%	16 345	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 527	15.5%	4 227	25.9%	165	1.0%	9 426	57.7%	16 345	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 527	15.5%	4 227	25.9%	165	1.0%	9 426	57.7%	16 345	100.0%	-	-	-	-
Total By Customer Group	2 527	15.5%	4 227	25.9%	165	1.0%	9 426	57.7%	16 345	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2	100.0%	-	-	-	-	-	-	2	.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	330	18.7%	-	-	1 346	76.3%	88	5.0%	1 764	99.9%
Total	332	18.8%	-	-	1 346	76.2%	88	5.0%	1 766	100.0%

Contact Details

Municipal Manager	Mr Zebo Tshetlho	053 928 1423
Financial Manager	Ms Segomotso Phatudi	053 928 1418

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: VENTERSDORP (NW401)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	137 750	41 241	29.9%	29 301	21.3%	70 542	51.2%	31 803	71.3%	(7.9%)
Property rates	8 756	2 167	24.8%	1 648	18.8%	3 816	43.6%	927	29.4%	77.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	44 982	8 665	19.3%	5 902	13.1%	14 566	32.4%	9 315	45.1%	(36.6%)
Service charges - water revenue	4 218	641	15.2%	334	7.9%	976	23.1%	751	40.4%	(55.4%)
Service charges - sanitation revenue	6 438	1 454	22.6%	968	15.0%	2 422	37.6%	1 367	64.9%	(29.2%)
Service charges - refuse revenue	4 235	954	22.5%	636	15.0%	1 590	37.5%	857	51.6%	(25.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	82	27	33.2%	15	18.2%	42	51.4%	26	97.3%	(41.9%)
Interest earned - external investments	356	403	113.3%	72	20.3%	475	133.6%	133	31.9%	(45.5%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	5 280	1 305	24.7%	731	13.8%	2 035	38.5%	1 858	59.9%	(60.7%)
Licences and permits	2 482	290	11.7%	195	7.9%	485	19.5%	657	42.4%	(70.3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	60 508	25 047	41.4%	18 741	31.0%	43 788	72.4%	15 986	101.8%	17.2%
Other own revenue	412	289	70.1%	58	14.1%	347	84.2%	(73)	5.5%	(179.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	137 594	27 314	19.9%	21 968	16.0%	49 282	35.8%	27 474	49.3%	(20.0%)
Employee related costs	43 001	9 954	23.1%	6 838	15.9%	16 792	39.0%	8 878	47.6%	(23.0%)
Remuneration of councillors	3 433	824	24.0%	555	16.2%	1 379	40.2%	689	47.6%	(19.4%)
Debt impairment	3 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 200	-	-	-	-	-	-	-	-	-
Finance charges	1 142	-	-	-	-	-	-	-	-	-
Bulk purchases	43 381	11 310	26.1%	6 658	15.3%	17 968	41.4%	5 190	55.2%	28.3%
Other Materials	7 992	541	6.8%	1 130	14.1%	1 671	20.9%	894	25.4%	26.4%
Contracted services	6 585	1 029	15.6%	1 226	18.6%	2 255	34.2%	1 534	41.2%	(20.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	24 861	3 657	14.7%	5 561	22.4%	9 218	37.1%	10 288	68.4%	(45.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	156	13 928		7 333		21 261		4 330		
Transfers recognised - capital	-	5 161	-	14 261	-	19 422	-	15 889	-	(10.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	156	19 089		21 594		40 683		20 218		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	156	19 089		21 594		40 683		20 218		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	156	19 089		21 594		40 683		20 218		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	156	19 089		21 594		40 683		20 218		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	28 809	3 434	11.9%	9 256	32.1%	12 690	44.0%	9 863	67.3%	(6.2%)
National Government	28 809	3 434	11.9%	9 256	32.1%	12 690	44.0%	7 513	45.8%	23.2%
Provincial Government	-	-	-	-	-	-	-	561	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	389	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 809	3 434	11.9%	9 256	32.1%	12 690	44.0%	8 463	63.4%	9.4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	1 401	-	(100.0%)
Capital Expenditure Standard Classification	28 809	3 434	11.9%	9 256	32.1%	12 690	44.0%	9 863	67.3%	(6.2%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 309	1 617	12.2%	5 684	42.7%	7 301	54.9%	532	3.9%	968.2%
Community & Social Services	13 309	1 617	12.2%	5 684	42.7%	7 301	54.9%	532	-	968.2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 500	1 257	16.8%	1 051	14.0%	2 308	30.8%	4 933	111.3%	(78.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	7 500	1 257	16.8%	1 051	14.0%	2 308	30.8%	4 933	111.3%	(78.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	8 000	560	7.0%	2 520	31.5%	3 080	38.5%	4 398	104.2%	(42.7%)
Electricity	8 000	560	7.0%	2 520	31.5%	3 080	38.5%	2 666	53.8%	(5.5%)
Water	-	-	-	-	-	-	-	983	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	748	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	144 597	44 141	30.5%	47 027	32.5%	91 168	63.0%	45 973	63.7%	2.3%
Ratepayers and other	54 924	13 355	24.3%	27 959	50.9%	41 314	75.2%	13 966	58.1%	100.2%
Government - operating	60 508	25 047	41.4%	4 693	7.8%	29 740	49.2%	13 986	60.8%	(66.4%)
Government - capital	28 809	5 161	17.9%	14 261	49.5%	19 422	67.4%	17 889	75.6%	(20.3%)
Interest	356	578	162.4%	114	31.9%	692	194.4%	133	31.9%	(14.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(130 394)	(41 960)	32.2%	(24 566)	18.8%	(66 526)	51.0%	(33 153)	52.7%	(25.9%)
Suppliers and employees	(129 252)	(41 960)	32.5%	(24 566)	19.0%	(66 526)	51.5%	(33 153)	53.2%	(25.9%)
Finance charges	(1 142)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	14 203	2 181	15.4%	22 461	158.1%	24 642	173.5%	12 820	105.3%	75.2%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(28 809)	(3 470)	12.0%	(8 948)	31.1%	(12 418)	43.1%	(5 458)	53.8%	63.9%
Capital assets	(28 809)	(3 470)	12.0%	(8 948)	31.1%	(12 418)	43.1%	(5 458)	53.8%	63.9%
Net Cash from/(used) Investing Activities	(28 809)	(3 470)	12.0%	(8 948)	31.1%	(12 418)	43.1%	(5 458)	53.8%	63.9%
Cash Flow from Financing Activities										
Receipts	200	-	-	415	207.3%	415	207.3%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	200	-	-	415	207.3%	415	207.3%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	200	-	-	415	207.3%	415	207.3%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(14 406)	(1 289)	8.9%	13 928	(96.7%)	12 638	(87.7%)	7 362	(127.1%)	89.2%
Cash/cash equivalents at the year begin:	12 463	9 282	74.5%	7 993	64.1%	9 282	74.5%	13 541	69.1%	(41.0%)
Cash/cash equivalents at the year end:	(1 943)	7 993	(411.4%)	21 920	(1 128.2%)	21 920	(1 128.2%)	20 902	279.4%	4.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	203	2.6%	178	2.3%	158	2.0%	7 182	93.0%	7 721	10.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 197	8.7%	1 050	4.1%	925	3.6%	21 194	83.6%	25 366	35.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	641	8.1%	596	7.6%	546	6.9%	6 090	77.4%	7 873	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	441	3.2%	423	3.1%	404	3.0%	12 319	90.7%	13 587	19.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	289	3.1%	280	3.0%	268	2.8%	8 632	91.2%	9 469	13.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	5	100.0%	5	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	40	.5%	33	.4%	262	3.4%	7 307	95.6%	7 642	10.7%	-	-	-	-
Total By Income Source	3 812	5.3%	2 560	3.6%	2 563	3.6%	62 729	87.5%	71 663	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	192	3.0%	284	4.5%	319	5.0%	5 581	87.5%	6 376	8.9%	-	-	-	-
Commercial	2 362	10.2%	1 101	4.8%	895	3.9%	18 729	81.1%	23 087	32.2%	-	-	-	-
Households	1 113	2.8%	1 016	2.6%	1 185	3.0%	35 960	91.6%	39 275	54.8%	-	-	-	-
Other	144	4.9%	159	5.4%	164	5.6%	2 459	84.0%	2 926	4.1%	-	-	-	-
Total By Customer Group	3 812	5.3%	2 560	3.6%	2 563	3.6%	62 729	87.5%	71 663	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	5 212	13.8%	-	-	8 440	22.3%	24 256	64.0%	37 907	59.8%
Bulk Water	292	4.2%	320	4.6%	97	1.4%	6 300	89.9%	7 009	11.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	954	12.1%	866	11.0%	453	5.7%	5 618	71.2%	7 891	12.4%
Auditor-General	-	-	-	-	-	-	10 592	100.0%	10 592	16.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	6 458	10.2%	1 187	1.9%	8 989	14.2%	46 766	73.8%	63 400	100.0%

Contact Details

Municipal Manager	Mr BJ Makade	018 264 8501
Financial Manager	MI Moruti	018 264 8500

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: TLOKWE (NW402)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	1 068 722	313 883	29.4%	249 562	23.4%	563 445	52.7%	204 574	51.5%	22.0%
Property rates	114 583	29 474	25.7%	29 665	25.9%	59 139	51.6%	27 464	50.7%	8.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	566 450	177 281	31.3%	126 743	22.4%	304 024	53.7%	84 771	46.2%	49.5%
Service charges - water revenue	86 072	21 459	24.9%	20 118	23.4%	41 576	48.3%	17 486	48.0%	15.0%
Service charges - sanitation revenue	47 941	12 415	25.9%	12 820	26.7%	25 235	52.6%	11 734	51.8%	9.3%
Service charges - refuse revenue	30 841	9 442	30.6%	9 450	30.6%	18 891	61.3%	7 476	51.5%	26.4%
Service charges - other	-	12	-	7	-	20	-	26	-	(72.3%)
Rental of facilities and equipment	2 304	1 015	44.0%	1 157	50.2%	2 172	94.3%	1 223	-	(5.4%)
Interest earned - external investments	11 000	2 651	24.1%	2 543	23.1%	5 193	47.2%	3 957	-	(35.7%)
Interest earned - outstanding debtors	10 000	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	10 500	346	3.3%	550	5.2%	896	8.5%	2 051	-	(73.2%)
Licences and permits	48 960	1 168	2.4%	1 174	2.4%	2 342	4.8%	904	-	29.9%
Agency services	-	111	-	68	-	179	-	133	-	(48.5%)
Transfers recognised - operational	106 710	54 350	50.9%	38 938	36.5%	93 287	87.4%	41 913	-	(7.1%)
Other own revenue	33 360	4 158	12.5%	6 331	19.0%	10 489	31.4%	5 435	6.0%	16.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 301 809	293 455	22.5%	309 791	23.8%	603 246	46.3%	223 228	44.0%	38.8%
Employee related costs	-	65 640	-	64 804	-	130 444	-	60 780	43.3%	6.6%
Remuneration of councillors	16 715	4 074	24.4%	4 075	24.4%	8 149	48.8%	4 144	-	(1.7%)
Debt impairment	10 000	32 081	320.8%	(7 291)	(72.9%)	24 789	247.9%	2 500	-	(391.7%)
Depreciation and asset impairment	161 242	-	-	87 950	54.5%	87 950	54.5%	9 119	11.2%	864.5%
Finance charges	-	3 013	-	4 902	-	7 914	-	1 259	35.1%	289.5%
Bulk purchases	-	116 973	-	70 450	-	187 423	-	84 478	56.6%	(16.6%)
Other Materials	-	-	-	-	-		-	-	-	-
Contracted services	-	12 564	-	16 941	-	29 505	-	13 019	43.7%	30.1%
Transfers and grants	-	16 494	-	13 521	-	30 015	-	8 786	-	53.9%
Other expenditure	1 113 852	42 615	3.8%	54 439	4.9%	97 054	8.7%	38 805	35.9%	40.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	339	-	(100.0%)
Surplus/(Deficit)	(233 087)	20 428		(60 229)		(39 801)		(18 654)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(233 087)	20 428		(60 229)		(39 801)		(18 654)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(233 087)	20 428		(60 229)		(39 801)		(18 654)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(233 087)	20 428		(60 229)		(39 801)		(18 654)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(233 087)	20 428		(60 229)		(39 801)		(18 654)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	200 569	24 090	12.0%	48 351	24.1%	72 441	36.1%	30 697	31.3%	57.5%
National Government	51 180	10 308	20.1%	25 973	50.7%	36 281	70.9%	12 063	37.2%	115.3%
Provincial Government	400	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	51 580	10 308	20.0%	25 973	50.4%	36 281	70.3%	12 063	37.2%	115.3%
Borrowing	-	5 806	-	2 587	-	8 393	-	8 874	-	(70.8%)
Internally generated funds	148 988	7 976	5.4%	18 903	12.7%	26 879	18.0%	6 967	12.3%	171.3%
Public contributions and donations	-	-	-	888	-	888	-	2 793	108.5%	(68.2%)
Capital Expenditure Standard Classification	200 569	24 090	12.0%	48 351	24.1%	72 441	36.1%	30 697	31.3%	57.5%
Governance and Administration	5 727	763	13.3%	827	14.4%	1 589	27.8%	275	6.8%	200.5%
Executive & Council	1 000	-	-	4	.4%	4	.4%	18	1.2%	(76.4%)
Budget & Treasury Office	1 827	182	9.9%	36	2.0%	218	11.9%	53	3.0%	(32.2%)
Corporate Services	2 900	581	20.0%	786	27.1%	1 367	47.1%	204	11.6%	285.7%
Community and Public Safety	24 682	1 800	7.3%	7 128	28.9%	8 927	36.2%	9 807	60.7%	(27.3%)
Community & Social Services	10 876	896	8.2%	3 629	33.4%	4 524	41.6%	1 655	38.5%	119.3%
Sport And Recreation	5 422	108	2.0%	3 359	62.0%	3 468	64.0%	7 032	104.1%	(52.2%)
Public Safety	8 384	796	9.5%	140	1.7%	935	11.2%	1 116	37.9%	(87.5%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	4	1.1%	(100.0%)
Economic and Environmental Services	56 415	4 237	7.5%	7 636	13.5%	11 873	21.0%	1 460	9.2%	423.1%
Planning and Development	14 068	59	.4%	2 909	20.7%	2 968	21.1%	1 296	17.2%	124.4%
Road Transport	42 095	4 170	9.9%	4 682	11.1%	8 852	21.0%	164	5.4%	2 760.4%
Environmental Protection	252	8	3.1%	45	17.7%	53	20.9%	-	-	(100.0%)
Trading Services	113 745	17 291	15.2%	32 761	28.8%	50 052	44.0%	19 155	33.2%	71.0%
Electricity	48 719	1 607	3.3%	14 092	28.9%	15 699	32.2%	12 783	82.7%	10.2%
Water	27 850	9 493	34.1%	11 751	42.2%	21 244	76.3%	4 077	23.2%	188.2%
Waste Water Management	36 626	6 191	16.9%	6 380	17.4%	12 572	34.3%	1 741	6.2%	266.4%
Waste Management	550	-	-	537	97.7%	537	97.7%	554	44.3%	(3.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	1 024 830	314 336	30.7%	249 895	24.4%	564 231	55.1%	204 574	51.3%	22.2%
Ratepayers and other	841 709	257 287	30.6%	208 087	24.7%	465 373	55.3%	157 819	50.1%	31.9%
Government - operating	108 268	53 945	49.8%	38 933	36.0%	92 878	85.8%	42 799	87.9%	(9.0%)
Government - capital	53 853	453	.8%	333	.6%	786	1.5%	-	-	(100.0%)
Interest	21 000	2 651	12.6%	2 543	12.1%	5 193	24.7%	3 957	35.0%	(35.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(922 161)	(293 455)	31.8%	(309 791)	33.6%	(603 246)	65.4%	(223 228)	49.2%	38.8%
Suppliers and employees	(922 161)	(284 273)	30.8%	(316 028)	34.3%	(600 300)	65.1%	(221 046)	49.2%	43.0%
Finance charges	-	(7 994)	-	7 291	-	(702)	-	(1 968)	48.6%	(470.4%)
Transfers and grants	-	(1 189)	-	(1 055)	-	(2 243)	-	(214)	-	392.7%
Net Cash from/(used) Operating Activities	102 669	20 881	20.3%	(59 896)	(58.3%)	(39 015)	(38.0%)	(18 654)	98.6%	221.1%
Cash Flow from Investing Activities										
Receipts	(1 925)	5 338	(277.3%)	18 539	(963.1%)	23 877	(1 240.4%)	(6 064)	(2 232.7%)	(405.7%)
Proceeds on disposal of PPE	-	166	-	15 428	-	15 594	-	-	-	(100.0%)
Decrease in non-current debtors	(2 000)	2 736	(136.8%)	3 101	(155.1%)	5 838	(291.9%)	(6 055)	-	(151.2%)
Decrease in other non-current receivables	75	2 435	3 247.0%	10	13.3%	2 445	3 260.3%	(9)	14.9%	(208.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(200 569)	(24 090)	12.0%	(48 351)	24.1%	(72 441)	36.1%	(30 697)	31.3%	57.5%
Capital assets	(200 569)	(24 090)	12.0%	(48 351)	24.1%	(72 441)	36.1%	(30 697)	31.3%	57.5%
Net Cash from/(used) Investing Activities	(202 494)	(18 752)	9.3%	(29 812)	14.7%	(48 564)	24.0%	(36 761)	34.4%	(18.9%)
Cash Flow from Financing Activities										
Receipts	800	1 767	220.9%	24 525	3 065.6%	26 293	3 286.6%	(1 846)	(960.2%)	(1 428.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	22 631	-	22 631	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	800	1 767	220.9%	1 894	236.8%	3 662	457.7%	(1 846)	(1 199.3%)	(202.6%)
Payments	-	(933)	-	(17 729)	-	(18 662)	-	-	(7.8%)	(100.0%)
Repayment of borrowing	-	(933)	-	(17 729)	-	(18 662)	-	-	(7.8%)	(100.0%)
Net Cash from/(used) Financing Activities	800	834	104.3%	6 796	849.5%	7 630	953.8%	(1 846)	(26.1%)	(468.1%)
Net Increase/(Decrease) in cash held	(99 025)	2 963	(3.0%)	(82 911)	83.7%	(79 948)	80.7%	(57 261)	9.0%	44.8%
Cash/cash equivalents at the year begin:	157 714	157 714	100.0%	160 677	101.9%	157 714	100.0%	248 619	95.5%	(35.4%)
Cash/cash equivalents at the year end:	58 689	160 677	273.8%	77 766	132.5%	77 766	132.5%	191 358	145.2%	(59.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 787	50.6%	665	3.4%	446	2.3%	8 449	43.7%	19 348	14.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	33 265	76.3%	1 081	2.5%	623	1.4%	8 640	19.8%	43 608	33.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 602	30.2%	2 504	7.9%	2 249	7.1%	17 457	54.9%	31 812	24.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 467	40.7%	406	3.7%	331	3.0%	5 771	52.6%	10 976	8.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 032	48.8%	283	4.6%	171	2.8%	2 724	43.9%	6 211	4.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	38	36.5%	4	3.8%	4	3.4%	59	56.3%	104	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 712	18.6%	972	4.9%	820	4.1%	14 456	72.4%	19 959	15.1%	-	-	-	-
Total By Income Source	63 904	48.4%	5 915	4.5%	4 644	3.5%	57 555	43.6%	132 018	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13 207	60.5%	1 518	7.0%	1 286	5.9%	5 812	26.6%	21 822	16.5%	-	-	-	-
Commercial	16 629	63.2%	712	2.7%	605	2.3%	8 384	31.8%	26 330	19.9%	-	-	-	-
Households	34 068	40.6%	3 686	4.4%	2 753	3.3%	43 359	51.7%	83 866	63.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	63 904	48.4%	5 915	4.5%	4 644	3.5%	57 555	43.6%	132 018	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 461	62.1%	293	12.5%	23	1.0%	576	24.5%	2 354	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 461	62.1%	293	12.5%	23	1.0%	576	24.5%	2 354	100.0%

Contact Details

Municipal Manager	Dr Nomathomba Blaai-Mokgethi	018 299 5003
Financial Manager	Ms Pamela NR Wilgenbus	018 299 5151

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: CITY OF MATLOSANA (NW403)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	2 015 105	498 213	24.7%	453 090	22.5%	951 302	47.2%	455 145	54.4%	(.5%)
Property rates	230 478	60 801	26.4%	66 054	28.7%	126 856	55.0%	(26 834)	18.6%	(346.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	584 282	159 893	27.4%	141 485	24.2%	301 378	51.6%	134 399	67.6%	5.3%
Service charges - water revenue	388 195	70 445	18.1%	84 741	21.8%	155 186	40.0%	125 069	67.5%	(32.2%)
Service charges - sanitation revenue	46 508	16 216	34.9%	17 150	36.9%	33 365	71.7%	24 287	60.1%	(29.4%)
Service charges - refuse revenue	70 563	21 126	29.9%	23 162	32.8%	44 287	62.8%	36 455	51.6%	(36.5%)
Service charges - other	158 477	5 297	3.3%	7 654	4.8%	12 951	8.2%	3 607	6.1%	112.2%
Rental of facilities and equipment	6 425	1 141	17.8%	1 486	23.1%	2 627	40.9%	1 113	30.0%	33.5%
Interest earned - external investments	5 348	81	1.5%	80	1.5%	160	3.0%	536	131.2%	(85.1%)
Interest earned - outstanding debtors	38 650	12 636	32.7%	23 107	59.8%	35 744	92.5%	13 052	64.3%	77.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	7 500	366	4.9%	393	5.2%	760	10.1%	1 997	27.1%	(80.3%)
Licences and permits	7 000	1 456	20.8%	1 662	23.7%	3 118	44.5%	1 846	43.0%	(9.9%)
Agency services	14 378	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	347 183	124 810	35.9%	63 838	18.4%	188 648	54.3%	115 677	75.3%	(44.8%)
Other own revenue	109 696	23 944	21.8%	22 277	20.3%	46 222	42.1%	23 942	46.3%	(7.0%)
Gains on disposal of PPE	422	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 119 885	303 121	14.3%	790 144	37.3%	1 093 265	51.6%	388 812	36.8%	103.2%
Employee related costs	468 822	110 664	23.6%	111 581	23.8%	222 245	47.4%	105 723	47.0%	5.5%
Remuneration of councillors	21 314	5 075	23.8%	5 114	24.0%	10 190	47.8%	5 656	47.4%	(9.6%)
Debt impairment	123 779	-	-	206 302	166.7%	206 302	166.7%	30 000	50.0%	587.7%
Depreciation and asset impairment	439 207	-	-	229 245	52.2%	229 245	52.2%	-	-	(100.0%)
Finance charges	12 534	3 400	27.1%	3 071	24.5%	6 471	51.6%	3 414	47.8%	(10.1%)
Bulk purchases	605 600	123 992	20.5%	144 457	23.9%	268 449	44.3%	156 041	37.4%	(7.4%)
Other Materials	98 919	7 250	7.3%	21 610	21.8%	28 860	29.2%	-	-	(100.0%)
Contracted services	87 798	4 407	5.0%	9 784	11.1%	14 191	16.2%	37 089	64.4%	(73.6%)
Transfers and grants	4 847	-	-	-	-	-	-	-	-	-
Other expenditure	257 065	48 332	18.8%	58 981	22.9%	107 313	41.7%	50 889	27.4%	15.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(104 780)	195 092		(337 055)		(141 963)		66 333		
Transfers recognised - capital	114 856	24 197	21.1%	38 009	33.1%	62 206	54.2%	35 000	35.0%	8.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	10 076	219 289		(299 046)		(79 757)		101 333		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	10 076	219 289		(299 046)		(79 757)		101 333		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 076	219 289		(299 046)		(79 757)		101 333		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 076	219 289		(299 046)		(79 757)		101 333		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	114 856	8 687	7.6%	21 536	18.8%	30 223	26.3%	10 706	7.4%	101.1%
National Government	114 856	8 687	7.6%	21 536	18.8%	30 223	26.3%	3 990	3.4%	439.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	114 856	8 687	7.6%	21 536	18.8%	30 223	26.3%	3 990	3.4%	439.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	6 717	26.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	114 856	8 687	7.6%	21 536	18.8%	30 223	26.3%	10 706	7.4%	101.1%
Governance and Administration	-	-	-	-	-	-	-	2 765	40.0%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	2 765	57.5%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	1.4%	-
Community and Public Safety	9 588	322	3.4%	3 150	32.9%	3 472	36.2%	545	2.6%	478.2%
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	9 588	322	3.4%	3 150	32.9%	3 472	36.2%	545	3.6%	478.2%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 972	3 935	8.7%	5 808	12.9%	9 743	21.7%	3 286	7.6%	76.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	44 972	3 935	8.7%	5 808	12.9%	9 743	21.7%	3 286	7.6%	76.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	60 296	4 431	7.3%	12 577	20.9%	17 008	28.2%	4 066	5.5%	209.3%
Electricity	6 661	(82)	(1.2%)	-	-	(82)	(1.2%)	159	3.5%	(100.0%)
Water	30 197	1 791	5.9%	8 859	29.3%	10 650	35.3%	-	.6%	(100.0%)
Waste Water Management	23 438	2 722	11.6%	3 718	15.9%	6 440	27.5%	3 907	10.1%	(4.8%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	44	35.5%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	1 868 150	462 311	24.7%	432 329	23.1%	894 640	47.9%	526 380	61.1%	(17.9%)
Ratepayers and other	1 400 763	313 220	22.4%	330 406	23.6%	643 626	45.9%	378 391	59.6%	(12.7%)
Government - operating	347 183	124 810	35.9%	63 838	18.4%	188 648	54.3%	112 877	75.3%	(43.4%)
Government - capital	114 856	24 197	21.1%	38 009	33.1%	62 206	54.2%	35 000	35.0%	8.6%
Interest	5 348	84	1.6%	76	1.4%	160	3.0%	112	110.0%	(31.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 557 549)	(452 469)	29.1%	(386 431)	24.8%	(838 900)	53.9%	(484 673)	64.6%	(20.3%)
Suppliers and employees	(1 540 168)	(449 068)	29.2%	(383 360)	24.9%	(832 428)	54.0%	(481 258)	64.9%	(20.3%)
Finance charges	(12 534)	(3 400)	27.1%	(3 071)	24.5%	(6 471)	51.6%	(3 414)	44.9%	(10.1%)
Transfers and grants	(4 847)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	310 601	9 842	3.2%	45 898	14.8%	55 740	17.9%	41 707	30.0%	10.0%
Cash Flow from Investing Activities										
Receipts	422	6	1.3%	2	.5%	8	1.8%	6	2.2%	(65.4%)
Proceeds on disposal of PPE	422	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	6	-	2	-	8	-	6	39.9%	(65.4%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(114 856)	(8 687)	7.6%	(21 536)	18.8%	(30 223)	26.3%	(10 706)	7.4%	101.1%
Capital assets	(114 856)	(8 687)	7.6%	(21 536)	18.8%	(30 223)	26.3%	(10 706)	7.4%	101.1%
Net Cash from/(used) Investing Activities	(114 434)	(8 681)	7.6%	(21 534)	18.8%	(30 215)	26.4%	(10 701)	7.4%	101.2%
Cash Flow from Financing Activities										
Receipts	-	(1 104)	-	212	-	(892)	-	(4 498)	-	(104.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(5 200)	-	(118)	-	(5 318)	-	(3 844)	-	(96.9%)
Increase (decrease) in consumer deposits	-	4 096	-	330	-	4 427	-	(654)	-	(150.5%)
Payments	(15 000)	(8 601)	57.3%	(6 252)	41.7%	(14 853)	99.0%	(7 470)	81.3%	(16.3%)
Repayment of borrowing	(15 000)	(8 601)	57.3%	(6 252)	41.7%	(14 853)	99.0%	(7 470)	81.3%	(16.3%)
Net Cash from/(used) Financing Activities	(15 000)	(9 705)	64.7%	(6 040)	40.3%	(15 745)	105.0%	(11 968)	76.8%	(49.5%)
Net Increase/(Decrease) in cash held	181 167	(8 544)	(4.7%)	18 324	10.1%	9 780	5.4%	19 038	808.1%	(3.8%)
Cash/cash equivalents at the year begin:	70 000	16 375	23.4%	7 831	11.2%	16 375	23.4%	66 838	93.8%	(88.3%)
Cash/cash equivalents at the year end:	251 167	7 831	3.1%	26 155	10.4%	26 155	10.4%	85 876	126.1%	(69.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	29 303	6.8%	17 656	4.1%	16 199	3.7%	368 881	85.4%	432 038	33.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42 398	28.2%	11 042	7.3%	6 170	4.1%	90 724	60.3%	150 334	11.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 879	17.0%	6 268	6.0%	5 059	4.8%	76 002	72.2%	105 208	8.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 193	5.5%	2 263	3.0%	1 834	2.4%	67 464	89.1%	75 755	5.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 224	7.0%	5 352	4.6%	4 762	4.1%	98 534	84.3%	116 872	9.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 368	3.5%	9 064	3.4%	6 038	2.3%	240 610	90.8%	265 080	20.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 201	2.4%	2 271	1.7%	3 232	2.4%	126 009	93.5%	134 713	10.5%	-	-	-	-
Total By Income Source	114 566	9.0%	53 915	4.2%	43 295	3.4%	1 068 224	83.5%	1 280 000	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 293	18.9%	4 353	19.2%	1 969	8.7%	12 081	53.2%	22 695	1.8%	-	-	-	-
Commercial	32 706	20.4%	7 795	4.9%	5 904	3.7%	114 015	71.1%	160 420	12.5%	-	-	-	-
Households	77 567	7.1%	41 767	3.8%	35 422	3.2%	942 128	85.9%	1 096 884	85.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	114 566	9.0%	53 915	4.2%	43 295	3.4%	1 068 224	83.5%	1 280 000	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	37 109	19.7%	-	-	37 646	20.0%	113 638	60.3%	188 393	65.7%
Bulk Water	20 046	36.1%	18 920	34.1%	13	-	16 530	29.8%	55 510	19.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 871	11.3%	13 508	31.4%	5 216	12.1%	19 372	45.1%	42 966	15.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	62 026	21.6%	32 427	11.3%	42 875	14.9%	149 541	52.1%	286 869	100.0%

Contact Details

Municipal Manager	Mr ET Motsemme	018 487 8009
Financial Manager	Mr M K Kwenamore (acting)	018 487 8040

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAQUASSI HILLS (NW404)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	321 299	82 493	25.7%	80 845	25.2%	163 338	50.8%	70 100	32.6%	15.3%
Property rates	31 731	6 796	21.4%	6 679	21.0%	13 475	42.5%	5 675	39.6%	17.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	61 730	11 887	19.3%	11 310	18.3%	23 198	37.6%	9 953	38.7%	13.6%
Service charges - water revenue	53 664	9 631	17.9%	10 430	19.4%	20 062	37.4%	13 371	67.3%	(22.0%)
Service charges - sanitation revenue	26 124	6 470	24.8%	6 411	24.5%	12 881	49.3%	6 036	45.8%	6.2%
Service charges - refuse revenue	11 651	3 020	25.9%	3 013	25.9%	6 034	51.8%	2 842	45.4%	6.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	567	132	23.3%	114	20.1%	246	43.3%	59	37.9%	91.7%
Interest earned - external investments	600	47	7.8%	258	43.0%	305	50.8%	17	6.2%	1 461.6%
Interest earned - outstanding debtors	23 200	7 731	33.3%	8 197	35.3%	15 928	68.7%	6 027	61.2%	36.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	7 478	0	-	2 963	39.6%	2 963	39.6%	3	.1%	104 199.3%
Licences and permits	13 820	2 180	15.8%	2 629	19.0%	4 809	34.8%	4 168	31.3%	(36.9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	90 039	33 957	37.7%	28 597	31.8%	62 554	69.5%	21 781	65.8%	31.3%
Other own revenue	694	642	92.4%	243	35.0%	885	127.4%	170	.2%	43.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	306 776	29 553	9.6%	90 373	29.5%	119 927	39.1%	29 519	23.3%	206.1%
Employee related costs	67 718	14 817	21.9%	15 670	23.1%	30 487	45.0%	12 827	42.5%	22.2%
Remuneration of councillors	6 875	1 619	23.5%	1 575	22.9%	3 194	46.5%	1 504	47.0%	4.8%
Debt impairment	83 034	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	27 119	-	-	-	-	-	-	-	-	-
Finance charges	2 407	-	-	-	-	-	-	-	14.0%	-
Bulk purchases	71 092	7 517	10.6%	20 298	28.6%	27 816	39.1%	7 705	36.5%	163.4%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	9 799	1 136	11.6%	2 102	21.5%	3 238	33.0%	2 251	27.2%	(6.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	38 733	4 465	11.5%	50 728	131.0%	55 192	142.5%	5 232	24.1%	869.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14 523	52 940		(9 528)		43 412		40 581		
Transfers recognised - capital	54 850	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	69 373	52 940		(9 528)		43 412		40 581		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	69 373	52 940		(9 528)		43 412		40 581		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	69 373	52 940		(9 528)		43 412		40 581		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	69 373	52 940		(9 528)		43 412		40 581		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	54 850	17	-	3 674	6.7%	3 691	6.7%	8 209	22.3%	(55.2%)
National Government	26 659	17	.1%	1 067	4.0%	1 084	4.1%	-	-	(100.0%)
Provincial Government	191	-	-	2 607	1 368.5%	2 607	1 368.5%	8 077	3 186.5%	(67.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 850	17	.1%	3 674	13.7%	3 691	13.7%	8 077	30.9%	(54.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	132	-	(100.0%)
Public contributions and donations	28 000	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	54 850	17	-	3 674	6.7%	3 691	6.7%	8 209	22.3%	(55.2%)
Governance and Administration	384	17	4.4%	136	35.4%	153	39.8%	132	30.7%	3.2%
Executive & Council	149	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	209	17	8.1%	136	65.2%	153	73.3%	132	30.7%	3.2%
Corporate Services	27	-	-	-	-	-	-	-	-	-
Community and Public Safety	191	-	-	7	3.7%	7	3.7%	-	-	(100.0%)
Community & Social Services	191	-	-	7	3.7%	7	3.7%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	7 212	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	7 212	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	54 275	-	-	3 531	6.5%	3 531	6.5%	865	1.9%	308.4%
Electricity	300	-	-	157	52.2%	157	52.2%	291	97.1%	(46.2%)
Water	15 975	-	-	2 562	16.0%	2 562	16.0%	573	-	346.9%
Waste Water Management	38 000	-	-	812	2.1%	812	2.1%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	293 663	63 086	21.5%	77 330	26.3%	140 416	47.8%	76 475	30.2%	1.1%
Ratepayers and other	148 174	58 206	39.3%	77 200	52.1%	135 406	91.4%	76 475	43.0%	.9%
Government - operating	90 039	847	.9%	-	-	847	.9%	-	-	-
Government - capital	54 850	3 922	7.2%	-	-	3 922	7.2%	-	-	-
Interest	600	111	18.6%	130	21.7%	241	40.2%	-	.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(192 114)	(56 790)	29.6%	(71 247)	37.1%	(128 036)	66.6%	(71 349)	84.5%	(.1%)
Suppliers and employees	(189 707)	(55 175)	29.1%	(71 247)	37.6%	(126 422)	66.6%	(71 349)	85.9%	(.1%)
Finance charges	(2 407)	(1 615)	67.1%	-	-	(1 615)	67.1%	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	101 549	6 297	6.2%	6 083	6.0%	12 380	12.2%	5 126	.1%	18.7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(54 850)	(5 845)	10.7%	(3 674)	6.7%	(9 519)	17.4%	(5 866)	17.3%	(37.4%)
Capital assets	(54 850)	(5 845)	10.7%	(3 674)	6.7%	(9 519)	17.4%	(5 866)	17.3%	(37.4%)
Net Cash from/(used) Investing Activities	(54 850)	(5 845)	10.7%	(3 674)	6.7%	(9 519)	17.4%	(5 866)	(.2%)	(37.4%)
Cash Flow from Financing Activities										
Receipts	2 201	5	.2%	25	1.1%	30	1.4%	10	-	146.7%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 201	5	.2%	25	1.1%	30	1.4%	10	-	146.7%
Payments	(2 022)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 022)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	179	5	2.9%	25	13.8%	30	16.7%	10	(.6%)	146.7%
Net Increase/(Decrease) in cash held	46 878	457	1.0%	2 434	5.2%	2 891	6.2%	(729)	.2%	(433.7%)
Cash/cash equivalents at the year begin:	-	-	-	457	-	-	-	2 007	-	(77.2%)
Cash/cash equivalents at the year end:	46 878	457	1.0%	2 891	6.2%	2 891	6.2%	1 278	.5%	126.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 182	1.9%	3 795	1.7%	3 674	1.7%	205 350	94.6%	217 002	38.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 641	9.6%	1 036	6.1%	985	5.8%	13 454	78.6%	17 116	3.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 164	3.1%	1 102	3.0%	1 043	2.8%	33 772	91.1%	37 082	6.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 108	1.7%	2 010	1.6%	1 986	1.6%	119 279	95.1%	125 383	22.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 020	1.6%	994	1.5%	987	1.5%	62 324	95.4%	65 325	11.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 756	2.9%	2 705	2.9%	2 646	2.8%	86 631	91.4%	94 739	17.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	43	2.8%	19	1.2%	12	.8%	1 459	95.2%	1 533	.3%	-	-	-	-
Total By Income Source	12 914	2.3%	11 662	2.1%	11 333	2.0%	522 270	93.6%	558 180	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	500	7.4%	221	3.3%	192	2.8%	5 867	86.5%	6 780	1.2%	-	-	-	-
Commercial	1 440	6.5%	1 029	4.7%	959	4.4%	18 568	84.4%	21 997	3.9%	-	-	-	-
Households	10 974	2.1%	10 412	2.0%	10 182	1.9%	497 835	94.0%	529 403	94.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12 914	2.3%	11 662	2.1%	11 333	2.0%	522 270	93.6%	558 180	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 821	19.2%	2 817	29.6%	2 713	28.5%	2 153	22.6%	9 505	11.7%
Bulk Water	4 446	7.5%	4 528	7.6%	4 631	7.8%	45 749	77.1%	59 354	73.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	3 240	100.0%	-	-	-	-	-	-	3 240	4.0%
Trade Creditors	201	3.2%	635	10.2%	3 443	55.1%	1 971	31.5%	6 250	7.7%
Auditor-General	-	-	-	-	-	-	528	100.0%	528	.7%
Other	66	2.9%	513	22.9%	22	1.0%	1 643	73.2%	2 244	2.8%
Total	9 774	12.0%	8 494	10.5%	10 809	13.3%	52 044	64.2%	81 121	100.0%

Contact Details

Municipal Manager	Mr Ronald Jonas	018 596 2065
Financial Manager	Mr Charl Wenum	018 596 1067

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR KENNETH KAUNDA (DC40)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	182 257	68 794	37.7%	54 643	30.0%	123 437	67.7%	52 552	70.2%	4.0%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	8 400	2 342	27.9%	2 013	24.0%	4 356	51.9%	1 649	27.5%	22.1%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	173 290	66 448	38.3%	52 511	30.3%	118 959	68.6%	50 862	74.0%	3.2%
Other own revenue	567	3	.5%	119	21.0%	122	21.5%	41	7.4%	188.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	324 509	47 380	14.6%	50 141	15.5%	97 521	30.1%	44 300	24.9%	13.2%
Employee related costs	80 324	14 610	18.2%	16 035	20.0%	30 646	38.2%	13 495	33.8%	18.8%
Remuneration of councillors	8 924	1 928	21.6%	1 264	14.2%	3 192	35.8%	1 790	34.2%	(29.4%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 032	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	1 944	111	5.7%	197	10.2%	308	15.8%	130	9.4%	51.6%
Contracted services	4 641	290	6.2%	316	6.8%	606	13.1%	457	18.3%	(30.8%)
Transfers and grants	185 597	23 465	12.6%	21 692	11.7%	45 157	24.3%	21 615	19.8%	.4%
Other expenditure	39 928	6 977	17.5%	10 636	26.6%	17 613	44.1%	6 813	27.5%	56.1%
Loss on disposal of PPE	120	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(142 252)	21 414		4 502		25 916		8 252		
Transfers recognised - capital	2 801	2 201	78.6%	-	-	2 201	78.6%	300	12.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(139 451)	23 615		4 502		28 117		8 552		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(139 451)	23 615		4 502		28 117		8 552		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(139 451)	23 615		4 502		28 117		8 552		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(139 451)	23 615		4 502		28 117		8 552		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	12 127	1 047	8.6%	618	5.1%	1 665	13.7%	122	1.6%	404.8%
National Government	400	-	-	194	48.5%	194	48.5%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	11 727	-	-	-	-	-	-	-	.3%	-
Transfers recognised - capital	12 127	-	-	194	1.6%	194	1.6%	-	.2%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 047	-	424	-	1 471	-	122	-	246.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	12 127	1 047	8.6%	618	5.1%	1 665	13.7%	122	1.6%	404.8%
Governance and Administration	2 438	900	36.9%	290	11.9%	1 189	48.8%	113	3.4%	156.3%
Executive & Council	1 050	308	29.3%	207	19.7%	515	49.0%	56	2.5%	268.2%
Budget & Treasury Office	660	56	8.5%	20	3.1%	76	11.5%	47	5.2%	(56.9%)
Corporate Services	728	536	73.7%	62	8.5%	599	82.2%	9	5.9%	554.9%
Community and Public Safety	5 028	25	.5%	214	4.3%	239	4.8%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	5 028	25	.5%	214	4.3%	239	4.8%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 661	123	2.6%	113	2.4%	236	5.1%	9	2.8%	1 121.7%
Planning and Development	141	53	37.9%	-	-	53	37.9%	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	4 520	70	1.5%	113	2.5%	183	4.1%	9	4.0%	1 121.7%
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	185 058	70 253	38.0%	53 732	29.0%	123 985	67.0%	52 852	69.4%	1.7%
Ratepayers and other	567	3	.5%	122	21.6%	125	22.1%	41	7.4%	197.0%
Government - operating	173 290	65 707	37.9%	51 000	29.4%	116 707	67.3%	50 862	74.0%	.3%
Government - capital	2 801	2 201	78.6%	300	10.7%	2 501	89.3%	300	12.0%	-
Interest	8 400	2 342	27.9%	2 310	27.5%	4 652	55.4%	1 649	27.5%	40.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(321 477)	(47 374)	14.7%	(51 323)	16.0%	(98 697)	30.7%	(42 234)	24.5%	21.5%
Suppliers and employees	(135 880)	(23 909)	17.6%	(28 469)	21.0%	(52 378)	38.5%	(20 620)	29.5%	38.1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(185 597)	(23 465)	12.6%	(22 853)	12.3%	(46 318)	25.0%	(21 615)	19.8%	5.7%
Net Cash from/(used) Operating Activities	(136 419)	22 879	(16.8%)	2 409	(1.8%)	25 289	(18.5%)	10 617	(46.7%)	(77.3%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(12 127)	(1 037)	8.6%	(602)	5.0%	(1 639)	13.5%	(122)	1.6%	391.7%
Capital assets	(12 127)	(1 037)	8.6%	(602)	5.0%	(1 639)	13.5%	(122)	1.6%	391.7%
Net Cash from/(used) Investing Activities	(12 127)	(1 037)	8.6%	(602)	5.0%	(1 639)	13.5%	(122)	1.6%	391.7%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(148 546)	21 842	(14.7%)	1 808	(1.2%)	23 650	(15.9%)	10 495	(41.2%)	(82.8%)
Cash/cash equivalents at the year begin:	165 553	165 553	100.0%	187 396	113.2%	165 553	100.0%	40 748	-	359.9%
Cash/cash equivalents at the year end:	17 007	187 396	1 101.9%	189 203	1 112.5%	189 203	1 112.5%	51 243	63.5%	269.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 003	100.0%	1 003	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	1 003	100.0%	1 003	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	438	100.0%	438	43.7%	-	-	-	-
Commercial	-	-	-	-	-	-	565	100.0%	565	56.3%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	1 003	100.0%	1 003	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 070	100.0%	-	-	-	-	-	-	1 070	23.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	994	100.0%	-	-	-	-	-	-	994	22.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	587	23.9%	373	15.2%	1 261	51.4%	232	9.4%	2 453	54.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 652	58.7%	373	8.3%	1 261	27.9%	232	5.1%	4 518	100.0%

Contact Details

Municipal Manager	Ms M.I Matthews	018 473 8016
Financial Manager	Jerry Mononela	018 473 8042

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	28 436 210	7 118 876	25.0%	7 270 631	25.6%	14 389 507	50.6%	5 872 375	47.6%	23.8%
Property rates	5 942 513	1 503 493	25.3%	1 497 758	25.2%	3 001 251	50.5%	1 370 981	51.2%	9.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	17 158	38.4%	(100.0%)
Service charges - electricity revenue	10 076 891	2 670 219	26.5%	2 424 753	24.1%	5 094 972	50.6%	2 300 921	49.2%	5.4%
Service charges - water revenue	2 560 130	473 046	18.5%	628 873	24.6%	1 101 919	43.0%	512 949	40.7%	22.6%
Service charges - sanitation revenue	1 374 589	269 783	19.6%	340 311	24.8%	610 094	44.4%	286 793	42.3%	18.7%
Service charges - refuse revenue	989 811	241 568	24.4%	241 201	24.4%	482 769	48.8%	228 437	48.4%	5.6%
Service charges - other	260 843	70 702	27.1%	87 791	33.7%	158 492	60.8%	48 813	51.6%	79.9%
Rental of facilities and equipment	358 711	89 753	25.0%	89 335	24.9%	179 088	49.9%	87 889	43.8%	1.6%
Interest earned - external investments	275 762	119 246	43.2%	135 630	49.2%	254 876	92.4%	110 655	66.8%	22.6%
Interest earned - outstanding debtors	208 262	47 943	23.0%	50 499	24.2%	98 442	47.3%	27 494	45.8%	83.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	175 648	50 126	28.5%	59 060	33.6%	109 186	62.2%	38 287	36.4%	54.3%
Licences and permits	40 388	10 946	27.1%	10 620	26.3%	21 565	53.4%	9 743	63.7%	9.0%
Agency services	150 439	37 222	24.7%	46 023	30.6%	83 246	55.3%	40 749	60.0%	12.9%
Transfers recognised - operational	3 498 169	769 161	22.0%	849 499	24.3%	1 618 661	46.3%	696 392	52.6%	22.0%
Other own revenue	2 403 556	763 756	31.8%	782 751	32.6%	1 546 506	64.3%	95 696	36.4%	718.0%
Gains on disposal of PPE	120 500	1 913	1.6%	26 528	22.0%	28 440	23.6%	(581)	.5%	(4 668.7%)
Operating Expenditure	28 438 211	6 262 828	22.0%	6 638 334	23.3%	12 901 162	45.4%	6 540 735	47.5%	1.5%
Employee related costs	8 723 325	2 028 623	23.3%	2 349 692	26.9%	4 378 316	50.2%	2 266 736	50.7%	3.7%
Remuneration of councillors	133 619	30 166	22.6%	30 652	22.9%	60 819	45.5%	28 609	46.0%	7.1%
Debt impairment	950 533	237 688	25.0%	237 688	25.0%	475 376	50.0%	216 548	50.0%	9.8%
Depreciation and asset impairment	2 154 335	475 636	22.1%	470 659	21.8%	946 295	43.9%	464 545	48.8%	1.3%
Finance charges	919 232	186 601	20.3%	188 218	20.5%	374 819	40.8%	192 546	44.6%	(2.2%)
Bulk purchases	7 050 011	1 771 979	25.1%	1 525 007	21.6%	3 296 986	46.8%	1 433 158	45.3%	6.4%
Other Materials	387 117	83 358	21.5%	81 384	21.0%	164 741	42.6%	83 415	42.9%	(2.4%)
Contracted services	4 205 198	544 608	13.0%	866 538	20.6%	1 411 146	33.6%	846 577	40.5%	2.4%
Transfers and grants	125 354	53 809	42.9%	31 588	25.2%	85 397	68.1%	23 649	142.5%	33.6%
Other expenditure	3 789 486	850 360	22.4%	856 907	22.6%	1 707 267	45.1%	984 953	49.3%	(13.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 001)	856 048		632 297		1 488 345		(668 360)		
Transfers recognised - capital	2 817 627	310 759	11.0%	707 005	25.1%	1 017 765	36.1%	587 451	35.0%	20.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	(1 500)	-	(1 500)	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	2 815 627	1 166 807		1 337 802		2 504 610		(80 909)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 815 627	1 166 807		1 337 802		2 504 610		(80 909)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 815 627	1 166 807		1 337 802		2 504 610		(80 909)		
Share of surplus/ (deficit) of associate	-	(0)	-	(0)	-	(0)	-	(0)	(600.0%)	-
Surplus/(Deficit) for the year	2 815 627	1 166 807		1 337 802		2 504 610		(80 909)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	6 211 315	568 959	9.2%	1 218 598	19.6%	1 787 557	28.8%	1 117 122	29.8%	9.1%
National Government	2 515 669	264 848	10.5%	583 638	23.2%	848 486	33.7%	499 601	33.9%	16.8%
Provincial Government	292 065	45 911	15.7%	123 245	42.2%	169 156	57.9%	87 857	41.7%	40.3%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	2 100	-	-	153	7.3%	153	7.3%	-	-	(100.0%)
Transfers recognised - capital	2 809 834	310 759	11.1%	707 037	25.2%	1 017 796	36.2%	587 457	34.9%	20.4%
Borrowing	2 350 301	210 166	8.9%	394 310	16.8%	604 476	25.7%	398 694	25.8%	(1.1%)
Internally generated funds	978 161	37 936	3.9%	103 656	10.6%	141 591	14.5%	115 851	22.2%	(10.5%)
Public contributions and donations	73 019	10 098	13.8%	13 596	18.6%	23 694	32.4%	15 120	51.4%	(10.1%)
Capital Expenditure Standard Classification	6 211 315	568 959	9.2%	1 218 598	19.6%	1 787 557	28.8%	1 117 122	29.8%	9.1%
Governance and Administration	490 232	40 139	8.2%	63 587	13.0%	103 726	21.2%	64 548	32.6%	(1.5%)
Executive & Council	11 608	370	3.2%	2 044	17.6%	2 414	20.8%	843	5.8%	142.3%
Budget & Treasury Office	5 183	1 237	23.9%	2 476	47.8%	3 713	71.6%	1 044	22.9%	137.2%
Corporate Services	473 441	38 532	8.1%	59 067	12.5%	97 598	20.6%	62 660	35.0%	(5.7%)
Community and Public Safety	1 249 549	135 915	10.9%	325 554	26.1%	461 469	36.9%	249 422	35.5%	30.5%
Community & Social Services	124 951	11 379	9.1%	19 057	15.3%	30 437	24.4%	9 537	14.0%	99.8%
Sport And Recreation	131 832	21 903	16.6%	39 751	30.2%	61 654	46.8%	28 289	24.8%	40.5%
Public Safety	110 015	15 671	14.2%	18 250	16.6%	33 921	30.8%	23 517	28.6%	(22.4%)
Housing	860 786	85 786	10.0%	244 157	28.4%	329 943	38.3%	183 254	42.8%	33.2%
Health	21 966	1 177	5.4%	4 338	19.7%	5 514	25.1%	4 825	25.9%	(10.1%)
Economic and Environmental Services	1 728 806	161 221	9.3%	377 854	21.9%	539 076	31.2%	390 782	38.4%	(3.3%)
Planning and Development	106 600	3 861	3.6%	7 221	6.8%	11 082	10.4%	13 698	37.4%	(47.3%)
Road Transport	1 603 241	156 587	9.8%	366 923	22.9%	523 510	32.7%	376 268	39.0%	(2.5%)
Environmental Protection	18 965	773	4.1%	3 710	19.6%	4 483	23.6%	816	4.9%	354.4%
Trading Services	2 741 528	231 683	8.5%	451 481	16.5%	683 164	24.9%	412 219	22.4%	9.5%
Electricity	1 255 722	105 228	8.4%	188 189	15.0%	293 417	23.4%	225 541	24.1%	(16.6%)
Water	513 312	58 581	11.4%	107 184	20.9%	165 765	32.3%	96 742	27.2%	10.8%
Waste Water Management	556 619	40 566	7.3%	105 442	18.9%	146 008	26.2%	70 648	18.0%	49.2%
Waste Management	415 875	27 308	6.6%	50 666	12.2%	77 974	18.7%	19 288	12.8%	162.7%
Other	1 200	-	-	123	10.2%	123	10.2%	151	13.8%	(18.7%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	29 963 719	8 520 071	28.4%	8 199 187	27.4%	16 719 258	55.8%	7 994 534	57.4%	2.6%
Ratepayers and other	23 306 935	6 624 615	28.4%	6 522 412	28.0%	13 147 027	56.4%	6 217 434	56.5%	4.9%
Government - operating	3 498 169	841 098	24.0%	698 987	20.0%	1 540 085	44.0%	795 711	58.1%	(12.2%)
Government - capital	2 882 853	924 727	32.1%	837 860	29.1%	1 762 587	61.1%	877 494	65.0%	(4.5%)
Interest	275 762	129 631	47.0%	139 929	50.7%	269 560	97.8%	103 896	55.2%	34.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(24 344 728)	(8 040 340)	33.0%	(6 482 154)	26.6%	(14 522 493)	59.7%	(5 355 233)	55.5%	21.0%
Suppliers and employees	(23 514 982)	(7 852 290)	33.4%	(6 310 385)	26.8%	(14 162 674)	60.2%	(5 176 189)	55.6%	21.9%
Finance charges	(829 746)	(188 050)	22.7%	(171 769)	20.7%	(359 819)	43.4%	(179 044)	51.6%	(4.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	5 618 991	479 732	8.5%	1 717 034	30.6%	2 196 765	39.1%	2 639 301	68.2%	(34.9%)
Cash Flow from Investing Activities										
Receipts	(344 661)	-	-	(229 998)	66.7%	(229 998)	66.7%	-	-	(100.0%)
Proceeds on disposal of PPE	40 167	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(4 829)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(379 999)	-	-	(229 998)	60.5%	(229 998)	60.5%	-	-	(100.0%)
Payments	(6 133 477)	(784 081)	12.8%	(1 129 877)	18.4%	(1 913 958)	31.2%	(2 099 889)	55.8%	(46.2%)
Capital assets	(6 133 477)	(784 081)	12.8%	(1 129 877)	18.4%	(1 913 958)	31.2%	(2 099 889)	55.8%	(46.2%)
Net Cash from/(used) Investing Activities	(6 478 138)	(784 081)	12.1%	(1 359 875)	21.0%	(2 143 956)	33.1%	(2 099 889)	56.6%	(35.2%)
Cash Flow from Financing Activities										
Receipts	1 533 904	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 500 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	33 904	-	-	-	-	-	-	-	-	-
Payments	(309 853)	(88 055)	28.4%	(65 148)	21.0%	(153 203)	49.4%	(64 403)	53.3%	1.2%
Repayment of borrowing	(309 853)	(88 055)	28.4%	(65 148)	21.0%	(153 203)	49.4%	(64 403)	53.3%	1.2%
Net Cash from/(used) Financing Activities	1 224 051	(88 055)	(7.2%)	(65 148)	(5.3%)	(153 203)	(12.5%)	(64 403)	53.3%	1.2%
Net Increase/(Decrease) in cash held	364 904	(392 405)	(107.5%)	292 011	80.0%	(100 394)	(27.5%)	475 009	17.0%	(38.5%)
Cash/cash equivalents at the year begin:	6 603 670	6 209 623	94.0%	5 817 218	88.1%	6 209 623	94.0%	7 410 191	107.4%	(21.5%)
Cash/cash equivalents at the year end:	6 968 574	5 817 218	83.5%	6 109 229	87.7%	6 109 229	87.7%	7 885 200	125.6%	(22.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	291 577	12.8%	68 737	3.0%	52 646	2.3%	1 867 590	81.9%	2 280 549	33.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	583 356	71.0%	45 323	5.5%	28 047	3.4%	164 607	20.0%	821 333	12.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	438 608	31.8%	36 430	2.6%	27 464	2.0%	876 094	63.5%	1 378 596	20.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	154 793	14.6%	35 975	3.4%	25 064	2.4%	846 926	79.7%	1 062 759	15.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	68 245	17.2%	15 618	3.9%	12 178	3.1%	300 297	75.8%	396 338	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	52 814	9.2%	10 565	1.8%	10 226	1.8%	498 874	87.1%	572 479	8.5%	-	-	-	-
Interest on Arrear Debtor Accounts	40 290	5.5%	17 570	2.4%	18 911	2.6%	658 949	89.6%	735 720	10.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(97 319)	19.4%	(59 005)	11.7%	(93 018)	18.5%	(252 908)	50.4%	(502 251)	(7.4%)	-	-	-	-
Total By Income Source	1 532 364	22.7%	171 213	2.5%	81 518	1.2%	4 960 429	73.5%	6 745 525	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	44 083	(194.7%)	(78 772)	347.9%	(77 039)	340.3%	89 089	(393.5%)	(22 640)	(.3%)	-	-	-	-
Commercial	839 866	55.8%	87 512	5.8%	38 896	2.6%	539 566	35.8%	1 505 840	22.3%	-	-	-	-
Households	787 726	14.2%	183 886	3.3%	140 662	2.5%	4 433 616	79.9%	5 545 891	82.2%	-	-	-	-
Other	(139 312)	49.1%	(21 413)	7.6%	(21 001)	7.4%	(101 841)	35.9%	(283 567)	(4.2%)	-	-	-	-
Total By Customer Group	1 532 364	22.7%	171 213	2.5%	81 518	1.2%	4 960 429	73.5%	6 745 525	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	175 150	100.5%	1 076	.6%	(2 668)	(1.5%)	780	.4%	174 337	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	175 150	100.5%	1 076	.6%	(2 668)	(1.5%)	780	.4%	174 337	100.0%

Contact Details

Municipal Manager	Ms Nawaal Adams	021 400 1330
Financial Manager	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	227 768	62 306	27.4%	47 886	21.0%	110 192	48.4%	48 608	52.9%	(1.5%)
Property rates	31 210	12 532	40.2%	5 458	17.5%	17 990	57.6%	6 337	57.2%	(13.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	80 965	20 528	25.4%	18 600	23.0%	39 128	48.3%	16 616	47.2%	11.9%
Service charges - water revenue	13 172	3 098	23.5%	3 715	28.2%	6 812	51.7%	3 291	46.9%	12.9%
Service charges - sanitation revenue	13 090	3 358	25.7%	2 619	20.0%	5 977	45.7%	2 983	65.8%	(12.2%)
Service charges - refuse revenue	11 272	3 413	30.3%	2 567	22.8%	5 980	53.1%	2 291	58.4%	12.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 008	562	14.0%	1 320	32.9%	1 882	47.0%	815	53.4%	61.9%
Interest earned - external investments	190	164	86.4%	168	88.2%	332	174.7%	44	221.1%	282.1%
Interest earned - outstanding debtors	1 974	580	29.4%	470	23.8%	1 050	53.2%	500	63.2%	(6.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 528	431	28.2%	509	33.3%	940	61.5%	356	29.2%	42.8%
Licences and permits	1 681	470	28.0%	451	26.8%	921	54.8%	399	50.6%	12.8%
Agency services	2 000	856	42.8%	711	35.6%	1 567	78.4%	137	39.3%	419.3%
Transfers recognised - operational	56 870	15 802	27.8%	10 681	18.8%	26 483	46.6%	12 729	60.7%	(16.1%)
Other own revenue	2 309	505	21.9%	614	26.6%	1 119	48.5%	356	59.4%	72.4%
Gains on disposal of PPE	7 500	7	.1%	4	-	11	.1%	1 752	35.1%	(99.8%)
Operating Expenditure	226 757	47 673	21.0%	50 193	22.1%	97 865	43.2%	43 373	40.8%	15.7%
Employee related costs	81 980	17 446	21.3%	21 986	26.8%	39 432	48.1%	20 185	48.4%	8.9%
Remuneration of councillors	5 756	1 229	21.3%	1 228	21.3%	2 456	42.7%	1 046	39.9%	17.4%
Debt impairment	6 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 072	-	-	-	-	-	-	-	-	-
Finance charges	7 382	-	-	-	-	-	-	-	-	-
Bulk purchases	69 965	21 109	30.2%	17 631	25.2%	38 740	55.4%	15 216	51.2%	15.9%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	110	-	-	-	-	-	-	-	-	-
Transfers and grants	937	225	24.0%	256	27.3%	480	51.3%	26	3.8%	882.6%
Other expenditure	41 556	7 664	18.4%	9 092	21.9%	16 757	40.3%	6 899	39.2%	31.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 011	14 634		(2 307)		12 327		5 236		
Transfers recognised - capital	23 853	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 864	14 634		(2 307)		12 327		5 236		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	24 864	14 634		(2 307)		12 327		5 236		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 864	14 634		(2 307)		12 327		5 236		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 864	14 634		(2 307)		12 327		5 236		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	27 680	3 641	13.2%	3 465	12.5%	7 106	25.7%	8 413	23.2%	(58.8%)
National Government	23 043	3 516	15.3%	2 738	11.9%	6 254	27.1%	8 247	41.0%	(66.8%)
Provincial Government	810	-	-	-	-	-	-	-	1.4%	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 853	3 516	14.7%	2 738	11.5%	6 254	26.2%	8 247	25.4%	(66.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 827	125	3.3%	728	19.0%	853	22.3%	166	-	337.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	27 680	3 641	13.2%	3 465	12.5%	7 106	25.7%	8 413	23.2%	(58.8%)
Governance and Administration	571	-	-	19	3.3%	19	3.3%	56	36.9%	(66.1%)
Executive & Council	411	-	-	-	-	-	-	21	71.0%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	31	1.0%	(100.0%)
Corporate Services	160	-	-	19	11.9%	19	11.9%	4	65.0%	444.3%
Community and Public Safety	1 351	773	57.2%	2 087	154.5%	2 860	211.7%	456	3.0%	358.1%
Community & Social Services	1 130	4	.4%	27	2.4%	31	2.7%	-	3.7%	(100.0%)
Sport And Recreation	221	769	347.8%	2 060	932.3%	2 829	1 280.1%	456	9.4%	352.2%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 706	861	8.9%	25	.3%	885	9.1%	3 469	57.4%	(99.3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	9 706	861	8.9%	25	.3%	885	9.1%	3 469	57.4%	(99.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	16 052	2 007	12.5%	1 335	8.3%	3 342	20.8%	4 432	31.0%	(69.9%)
Electricity	2 072	581	28.1%	418	20.2%	999	48.2%	617	25.1%	(32.3%)
Water	2 606	593	22.8%	192	7.4%	785	30.1%	122	18.0%	56.7%
Waste Water Management	11 294	833	7.4%	725	6.4%	1 557	13.8%	3 693	34.3%	(80.4%)
Waste Management	80	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	235 088	80 155	34.1%	73 420	31.2%	153 575	65.3%	65 378	57.9%	12.3%
Ratepayers and other	154 260	49 012	31.8%	50 943	33.0%	99 955	64.8%	40 516	58.5%	25.7%
Government - operating	56 785	20 929	36.9%	13 740	24.2%	34 669	61.1%	14 112	71.0%	(2.6%)
Government - capital	23 853	9 469	39.7%	8 100	34.0%	17 569	73.7%	10 206	44.9%	(20.6%)
Interest	190	744	391.8%	637	335.5%	1 382	727.3%	543	68.3%	17.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(205 315)	(65 496)	31.9%	(66 511)	32.4%	(132 007)	64.3%	(55 210)	66.8%	20.5%
Suppliers and employees	(196 996)	(64 753)	32.9%	(66 255)	33.6%	(131 009)	66.5%	(55 184)	69.3%	20.1%
Finance charges	(7 382)	-	-	-	-	-	-	-	-	-
Transfers and grants	(937)	(742)	79.3%	(256)	27.3%	(998)	106.6%	(26)	4.7%	882.6%
Net Cash from/(used) Operating Activities	29 774	14 659	49.2%	6 909	23.2%	21 568	72.4%	10 168	25.6%	(32.1%)
Cash Flow from Investing Activities										
Receipts	8 137	3	-	4	-	6	.1%	1 752	31.6%	(99.8%)
Proceeds on disposal of PPE	7 500	3	-	4	-	6	.1%	1 752	35.1%	(99.8%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	637	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(27 680)	(3 641)	13.2%	(3 465)	12.5%	(7 106)	25.7%	(8 413)	23.2%	(58.8%)
Capital assets	(27 680)	(3 641)	13.2%	(3 465)	12.5%	(7 106)	25.7%	(8 413)	23.2%	(58.8%)
Net Cash from/(used) Investing Activities	(19 543)	(3 638)	18.6%	(3 462)	17.7%	(7 100)	36.3%	(6 661)	22.3%	(48.0%)
Cash Flow from Financing Activities										
Receipts	185	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	185	-	-	-	-	-	-	-	-	-
Payments	(8 389)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(8 389)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(8 204)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 026	11 021	543.9%	3 447	170.1%	14 468	714.0%	3 508	296.4%	(1.7%)
Cash/cash equivalents at the year begin:	2 954	2 224	75.3%	13 245	448.3%	2 224	75.3%	1 597	(25.0%)	729.3%
Cash/cash equivalents at the year end:	4 980	13 245	265.9%	16 692	335.1%	16 692	335.1%	5 105	(34.9%)	227.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 022	23.5%	822	9.6%	428	5.0%	5 325	61.9%	8 597	16.6%	-	-	4 470	52.0%
Trade and Other Receivables from Exchange Transactions - Electricity	5 273	73.7%	1 027	14.3%	259	3.6%	600	8.4%	7 159	13.8%	548	7.7%	3 071	42.0%
Receivables from Non-exchange Transactions - Property Rates	2 085	29.0%	653	9.1%	377	5.2%	4 082	56.7%	7 197	13.9%	15	.2%	2 577	35.0%
Receivables from Exchange Transactions - Waste Water Management	1 177	12.5%	628	6.7%	420	4.4%	7 211	76.4%	9 435	18.2%	-	-	4 206	44.0%
Receivables from Exchange Transactions - Waste Management	1 183	15.7%	586	7.8%	372	4.9%	5 370	71.5%	7 510	14.5%	-	-	3 025	40.0%
Receivables from Exchange Transactions - Property Rental Debtors	23	6.0%	13	3.2%	9	2.4%	343	88.3%	388	.7%	-	-	52	13.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(70)	(.6%)	(59)	(.5%)	185	1.6%	11 379	99.5%	11 436	22.1%	-	-	5 079	44.0%
Total By Income Source	11 693	22.6%	3 669	7.1%	2 050	4.0%	34 310	66.3%	51 722	100.0%	563	1.1%	22 479	43.0%
Debtors Age Analysis By Customer Group														
Organs of State	59	28.9%	12	5.7%	5	2.4%	130	63.1%	206	.4%	-	-	-	-
Commercial	752	46.0%	189	11.5%	78	4.8%	615	37.7%	1 634	3.2%	-	-	-	-
Households	9 112	21.7%	3 230	7.7%	1 631	3.9%	27 995	66.7%	41 968	81.1%	463	1.1%	-	-
Other	1 770	22.4%	238	3.0%	336	4.2%	5 570	70.4%	7 914	15.3%	101	1.3%	22 479	284.0%
Total By Customer Group	11 693	22.6%	3 669	7.1%	2 050	4.0%	34 310	66.3%	51 722	100.0%	563	1.1%	22 479	43.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	204	82.2%	29	11.5%	16	6.2%	0	.1%	249	12.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	601	35.4%	-	-	-	-	1 098	64.6%	1 699	87.2%
Total	806	41.4%	29	1.5%	16	.8%	1 098	56.4%	1 948	100.0%

Contact Details

Municipal Manager	Mr Mark Bolton	027 201 3300
Financial Manager	Mr Mark Bolton	027 201 3326

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	187 425	54 277	29.0%	57 248	30.5%	111 525	59.5%	39 071	50.5%	46.5%
Property rates	32 354	9 256	28.6%	6 876	21.3%	16 131	49.9%	6 209	45.1%	10.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	62 524	17 345	27.7%	19 162	30.6%	36 508	58.4%	13 231	48.3%	44.8%
Service charges - water revenue	18 378	3 739	20.3%	5 007	27.2%	8 746	47.6%	3 158	36.9%	58.5%
Service charges - sanitation revenue	6 637	1 757	26.5%	1 593	24.0%	3 351	50.5%	1 207	54.9%	32.0%
Service charges - refuse revenue	6 552	1 453	22.2%	1 572	24.0%	3 026	46.2%	1 231	57.9%	27.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 332	1 309	39.3%	744	22.3%	2 053	61.6%	774	47.4%	(4.0%)
Interest earned - external investments	289	59	20.5%	49	17.1%	109	37.6%	76	22.7%	(34.8%)
Interest earned - outstanding debtors	2 573	734	28.5%	737	28.6%	1 471	57.2%	687	43.0%	7.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 326	242	18.3%	229	17.3%	471	35.6%	341	37.8%	(32.8%)
Licences and permits	-	-	-	-	-	-	-	1	-	(100.0%)
Agency services	1 966	557	28.3%	514	26.1%	1 071	54.5%	490	55.9%	4.8%
Transfers recognised - operational	44 510	17 401	39.1%	20 248	45.5%	37 649	84.6%	11 420	62.6%	77.3%
Other own revenue	1 384	405	29.3%	534	38.6%	939	67.9%	246	35.4%	117.5%
Gains on disposal of PPE	5 600	18	.3%	(18)	(.3%)	-	-	-	-	(100.0%)
Operating Expenditure	187 402	33 997	18.1%	51 114	27.3%	85 111	45.4%	43 924	49.1%	16.4%
Employee related costs	66 683	15 189	22.8%	18 215	27.3%	33 404	50.1%	16 171	47.7%	12.6%
Remuneration of councillors	4 451	1 006	22.6%	1 015	22.8%	2 021	45.4%	1 099	51.2%	(7.6%)
Debt impairment	8 000	2 000	25.0%	2 000	25.0%	4 000	50.0%	1 125	50.0%	77.8%
Depreciation and asset impairment	15 248	3 312	21.7%	3 312	21.7%	6 624	43.4%	4 731	46.8%	(30.0%)
Finance charges	4 320	1 604	37.1%	1 044	24.2%	2 648	61.3%	127	60.3%	721.1%
Bulk purchases	55 000	4 648	8.5%	16 018	29.1%	20 666	37.6%	11 723	50.9%	36.6%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	33 700	6 238	18.5%	9 510	28.2%	15 748	46.7%	8 948	49.8%	6.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	23	20 280		6 134		26 414		(4 852)		
Transfers recognised - capital	40 902	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 925	20 280		6 134		26 414		(4 852)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	40 925	20 280		6 134		26 414		(4 852)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 925	20 280		6 134		26 414		(4 852)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40 925	20 280		6 134		26 414		(4 852)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	50 184	5 628	11.2%	4 437	8.8%	10 065	20.1%	5 812	18.0%	(23.7%)
National Government	31 272	5 400	17.3%	4 076	13.0%	9 476	30.3%	4 861	17.2%	(16.1%)
Provincial Government	9 682	14	.1%	33	.3%	47	.5%	24	-	36.3%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 954	5 414	13.2%	4 108	10.0%	9 522	23.3%	4 885	17.2%	(15.9%)
Borrowing	7 790	-	-	220	2.8%	220	2.8%	-	-	(100.0%)
Internally generated funds	1 440	214	14.9%	109	7.6%	323	22.4%	928	28.8%	(88.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	50 184	5 628	11.2%	4 437	8.8%	10 065	20.1%	5 812	18.0%	(23.7%)
Governance and Administration	1 210	13	1.0%	297	24.6%	310	25.6%	23	18.5%	1 201.6%
Executive & Council	250	-	-	-	-	-	-	2	18.5%	(100.0%)
Budget & Treasury Office	30	-	-	2	6.3%	2	6.3%	-	24.5%	(100.0%)
Corporate Services	930	13	1.3%	295	31.8%	308	33.1%	21	18.2%	1 299.7%
Community and Public Safety	15 852	2 443	15.4%	1 924	12.1%	4 367	27.5%	1 100	6.5%	74.8%
Community & Social Services	15 852	2 443	15.4%	845	5.3%	3 288	20.7%	1 100	49.5%	(23.2%)
Sport And Recreation	-	-	-	1 079	-	1 079	-	-	3.5%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 476	2 397	43.8%	1 612	29.4%	4 009	73.2%	1 137	25.8%	41.8%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	5 476	2 397	43.8%	1 612	29.4%	4 009	73.2%	1 137	25.8%	41.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	27 166	775	2.9%	605	2.2%	1 379	5.1%	3 553	23.8%	(83.0%)
Electricity	6 000	775	12.9%	378	6.3%	1 153	19.2%	5	.5%	6 990.5%
Water	4 000	-	-	76	1.9%	76	1.9%	3 456	441.3%	(97.8%)
Waste Water Management	15 666	-	-	150	1.0%	150	1.0%	92	.3%	63.6%
Waste Management	1 500	-	-	-	-	-	-	-	-	-
Other	480	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	212 260	59 743	28.1%	62 458	29.4%	122 201	57.6%	42 614	46.1%	46.6%
Ratepayers and other	124 244	33 439	26.9%	33 064	26.6%	66 503	53.5%	26 921	47.5%	22.8%
Government - operating	44 510	17 401	39.1%	20 248	45.5%	37 649	84.6%	11 420	62.6%	77.3%
Government - capital	40 902	8 684	21.2%	8 937	21.9%	17 621	43.1%	4 021	35.2%	122.2%
Interest	2 604	220	8.4%	209	8.0%	428	16.5%	252	16.1%	(17.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(159 276)	(58 139)	36.5%	(54 404)	34.2%	(112 543)	70.7%	(39 957)	59.7%	36.2%
Suppliers and employees	(105 276)	(57 348)	54.5%	(54 326)	51.6%	(111 674)	106.1%	(39 830)	59.7%	36.4%
Finance charges	(54 000)	(791)	1.5%	(78)	.1%	(869)	1.6%	(127)	60.3%	(38.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	52 984	1 604	3.0%	8 054	15.2%	9 658	18.2%	2 657	22.5%	203.1%
Cash Flow from Investing Activities										
Receipts	5 152	(1 431)	(27.8%)	(1 081)	(21.0%)	(2 512)	(48.8%)	5 500	-	(119.6%)
Proceeds on disposal of PPE	5 152	96	1.9%	(48)	(.9%)	49	.9%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(1 528)	-	(1 033)	-	(2 561)	-	5 500	-	(118.8%)
Payments	(50 183)	(5 628)	11.2%	(4 437)	8.8%	(10 065)	20.1%	(5 812)	18.0%	(23.7%)
Capital assets	(50 183)	(5 628)	11.2%	(4 437)	8.8%	(10 065)	20.1%	(5 812)	18.0%	(23.7%)
Net Cash from/(used) Investing Activities	(45 031)	(7 059)	15.7%	(5 518)	12.3%	(12 577)	27.9%	(312)	20.2%	1 667.2%
Cash Flow from Financing Activities										
Receipts	7 790	-	-	-	-	-	-	-	-	-
Short term loans	7 790	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(3 010)	(1 111)	36.9%	(623)	20.7%	(1 734)	57.6%	(515)	32.6%	21.1%
Repayment of borrowing	(3 010)	(1 111)	36.9%	(623)	20.7%	(1 734)	57.6%	(515)	32.6%	21.1%
Net Cash from/(used) Financing Activities	4 780	(1 111)	(23.2%)	(623)	(13.0%)	(1 734)	(36.3%)	(515)	32.6%	21.1%
Net Increase/(Decrease) in cash held	12 733	(6 566)	(51.6%)	1 913	15.0%	(4 653)	(36.5%)	1 830	45.5%	4.5%
Cash/cash equivalents at the year begin:	5 000	1 607	32.1%	(4 960)	(99.2%)	1 607	32.1%	1 401	8.7%	(454.1%)
Cash/cash equivalents at the year end:	17 733	(4 960)	(28.0%)	(3 046)	(17.2%)	(3 046)	(17.2%)	3 231	23.8%	(194.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 118	14.7%	1 212	8.4%	782	5.4%	10 328	71.5%	14 439	22.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 213	45.3%	1 177	7.4%	610	3.8%	6 930	43.5%	15 930	25.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 231	10.7%	1 145	5.5%	795	3.8%	16 597	79.9%	20 767	32.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	614	8.2%	415	5.5%	322	4.3%	6 143	82.0%	7 493	11.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	612	11.6%	396	7.5%	316	6.0%	3 959	74.9%	5 283	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	.8%	0	.8%	0	.8%	43	97.5%	44	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(89)	14.1%	(99)	15.6%	(273)	42.9%	(174)	27.4%	(636)	(1.0%)	-	-	-	-
Total By Income Source	12 698	20.1%	4 245	6.7%	2 554	4.0%	43 824	69.2%	63 321	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	423	36.6%	230	19.9%	(61)	(5.3%)	564	48.8%	1 156	1.8%	-	-	-	-
Commercial	7 878	26.5%	1 524	5.1%	945	3.2%	19 339	65.1%	29 686	46.9%	-	-	-	-
Households	4 165	13.4%	2 381	7.7%	1 581	5.1%	22 902	73.8%	31 029	49.0%	-	-	-	-
Other	233	16.0%	109	7.5%	89	6.1%	1 019	70.3%	1 450	2.3%	-	-	-	-
Total By Customer Group	12 698	20.1%	4 245	6.7%	2 554	4.0%	43 824	69.2%	63 321	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4 573	32.4%	3 465	24.5%	6 086	43.1%	-	-	14 124	79.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 593	100.0%	-	-	-	-	-	-	3 593	20.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	8 165	46.1%	3 465	19.6%	6 086	34.4%	-	-	17 717	100.0%

Contact Details

Municipal Manager	Mr Ian Kenned	027 482 8000
Financial Manager	Mr Elrico Alfred	027 482 8020

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BERGRIVIER (WC013)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	226 318	65 782	29.1%	54 724	24.2%	120 506	53.2%	48 424	53.7%	13.0%
Property rates	51 740	19 707	38.1%	9 787	18.9%	29 494	57.0%	8 811	59.0%	11.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	80 201	20 753	25.9%	18 387	22.9%	39 140	48.8%	16 266	46.5%	13.0%
Service charges - water revenue	19 986	4 040	20.2%	5 347	26.8%	9 387	47.0%	4 757	41.2%	12.4%
Service charges - sanitation revenue	8 719	2 466	28.3%	2 286	26.2%	4 752	54.5%	2 081	57.9%	9.8%
Service charges - refuse revenue	14 619	3 947	27.0%	3 826	26.2%	7 774	53.2%	3 544	58.5%	8.0%
Service charges - other	150	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 207	989	30.8%	1 102	34.4%	2 091	65.2%	843	65.7%	30.8%
Interest earned - external investments	1 000	390	39.0%	964	96.4%	1 354	135.4%	309	182.7%	212.3%
Interest earned - outstanding debtors	2 889	783	27.1%	615	21.3%	1 398	48.4%	780	64.7%	(21.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 005	216	21.5%	195	19.4%	411	40.9%	164	66.7%	19.2%
Licences and permits	1 300	-	-	-	-	-	-	61	27.1%	(100.0%)
Agency services	1 958	505	25.8%	510	26.1%	1 016	51.9%	389	46.6%	31.2%
Transfers recognised - operational	37 007	11 340	30.6%	11 013	29.8%	22 353	60.4%	9 640	63.7%	14.2%
Other own revenue	2 538	646	25.5%	690	27.2%	1 336	52.6%	780	82.7%	(11.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	231 556	56 555	24.4%	57 554	24.9%	114 109	49.3%	53 479	48.5%	7.6%
Employee related costs	89 316	19 934	22.3%	23 882	26.7%	43 816	49.1%	21 483	48.7%	11.2%
Remuneration of councillors	4 714	1 182	25.1%	1 206	25.6%	2 388	50.7%	1 043	48.4%	15.7%
Debt impairment	1 903	476	25.0%	476	25.0%	951	50.0%	229	50.0%	107.4%
Depreciation and asset impairment	17 460	4 365	25.0%	4 365	25.0%	8 730	50.0%	4 306	50.0%	1.4%
Finance charges	10 189	997	9.8%	3 827	37.6%	4 824	47.3%	3 439	69.1%	11.3%
Bulk purchases	61 025	19 507	32.0%	12 896	21.1%	32 403	53.1%	12 535	46.0%	2.9%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	3 070	840	27.4%	415	13.5%	1 255	40.9%	769	30.0%	(46.1%)
Other expenditure	43 879	9 255	21.1%	10 487	23.9%	19 742	45.0%	9 675	46.8%	8.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(5 237)	9 227		(2 830)		6 396		(5 055)		
Transfers recognised - capital	37 606	-	-	-	-	-	-	3 528	17.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	32 369	9 227		(2 830)		6 396		(1 527)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	32 369	9 227		(2 830)		6 396		(1 527)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	32 369	9 227		(2 830)		6 396		(1 527)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	32 369	9 227		(2 830)		6 396		(1 527)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	49 649	2 283	4.6%	3 775	7.6%	6 058	12.2%	6 735	44.7%	(44.0%)
National Government	15 224	168	1.1%	1 525	10.0%	1 693	11.1%	3 996	66.6%	(61.8%)
Provincial Government	22 382	1 910	8.5%	1 066	4.8%	2 976	13.3%	1 688	22.0%	(36.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	115	-	(100.0%)
Transfers recognised - capital	37 606	2 077	5.5%	2 592	6.9%	4 669	12.4%	5 799	49.1%	(55.3%)
Borrowing	6 000	38	.6%	565	9.4%	603	10.0%	259	14.8%	118.1%
Internally generated funds	6 043	168	2.8%	619	10.2%	786	13.0%	677	31.9%	(8.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	49 649	2 283	4.6%	3 775	7.6%	6 058	12.2%	6 735	44.7%	(44.0%)
Governance and Administration	1 972	5	.3%	151	7.7%	156	7.9%	201	23.6%	(25.1%)
Executive & Council	103	-	-	2	1.6%	2	1.6%	-	-	(100.0%)
Budget & Treasury Office	430	4	.9%	15	3.6%	19	4.4%	-	.4%	(100.0%)
Corporate Services	1 439	2	.1%	134	9.3%	136	9.4%	201	44.4%	(33.4%)
Community and Public Safety	25 584	1 933	7.6%	1 308	5.1%	3 241	12.7%	1 944	22.5%	(32.7%)
Community & Social Services	691	-	-	164	23.8%	164	23.8%	166	59.8%	(1.2%)
Sport And Recreation	2 554	24	.9%	241	9.4%	265	10.4%	90	12.0%	168.4%
Public Safety	570	-	-	-	-	-	-	-	-	-
Housing	21 769	1 910	8.8%	902	4.1%	2 812	12.9%	1 688	22.9%	(46.6%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 715	94	2.5%	283	7.6%	377	10.2%	279	17.3%	1.7%
Planning and Development	155	-	-	-	-	-	-	-	-	-
Road Transport	3 560	94	2.6%	283	8.0%	377	10.6%	279	17.6%	1.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	18 378	251	1.4%	2 033	11.1%	2 284	12.4%	4 311	67.2%	(52.8%)
Electricity	4 360	171	3.9%	1 515	34.7%	1 686	38.7%	26	6.3%	5 671.7%
Water	11 562	6	.1%	345	3.0%	351	3.0%	53	36.6%	550.2%
Waste Water Management	1 218	63	5.2%	164	13.5%	227	18.6%	4 232	70.2%	(96.1%)
Waste Management	1 238	11	.9%	9	.7%	20	1.6%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	264 889	75 913	28.7%	70 760	26.7%	146 674	55.4%	62 771	60.2%	12.7%
Ratepayers and other	186 387	57 366	30.8%	48 272	25.9%	105 638	56.7%	44 004	55.7%	9.7%
Government - operating	37 007	15 793	42.7%	11 928	32.2%	27 721	74.9%	11 264	81.3%	5.9%
Government - capital	37 606	2 366	6.3%	10 038	26.7%	12 404	33.0%	7 196	69.9%	39.5%
Interest	3 889	389	10.0%	522	13.4%	911	23.4%	308	22.1%	69.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(205 915)	(60 363)	29.3%	(63 534)	30.9%	(123 897)	60.2%	(53 637)	57.9%	18.5%
Suppliers and employees	(196 594)	(59 523)	30.3%	(60 224)	30.6%	(119 747)	60.9%	(50 337)	59.8%	19.6%
Finance charges	(6 251)	-	-	(2 896)	46.3%	(2 896)	46.3%	(2 531)	37.9%	14.4%
Transfers and grants	(3 070)	(840)	27.4%	(415)	13.5%	(1 255)	40.9%	(769)	30.3%	(46.1%)
Net Cash from/(used) Operating Activities	58 973	15 551	26.4%	7 226	12.3%	22 777	38.6%	9 134	74.4%	(20.9%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(49 649)	(2 283)	4.6%	(3 775)	7.6%	(6 058)	12.2%	(6 735)	44.7%	(44.0%)
Capital assets	(49 649)	(2 283)	4.6%	(3 775)	7.6%	(6 058)	12.2%	(6 735)	44.7%	(44.0%)
Net Cash from/(used) Investing Activities	(49 649)	(2 283)	4.6%	(3 775)	7.6%	(6 058)	12.2%	(6 735)	44.7%	(44.0%)
Cash Flow from Financing Activities										
Receipts	6 282	-	-	-	-	-	-	-	55.1%	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 000	-	-	-	-	-	-	-	57.1%	-
Increase (decrease) in consumer deposits	282	-	-	-	-	-	-	-	-	-
Payments	(4 860)	-	-	(1 544)	31.8%	(1 544)	31.8%	(1 366)	28.7%	13.0%
Repayment of borrowing	(4 860)	-	-	(1 544)	31.8%	(1 544)	31.8%	(1 366)	28.7%	13.0%
Net Cash from/(used) Financing Activities	1 422	-	-	(1 544)	(108.6%)	(1 544)	(108.6%)	(1 366)	22.4%	13.0%
Net Increase/(Decrease) in cash held	10 746	13 267	123.5%	1 908	17.8%	15 175	141.2%	1 033	3 897.7%	84.6%
Cash/cash equivalents at the year begin:	15 467	33 716	218.0%	46 983	303.8%	33 716	218.0%	21 310	305.3%	120.5%
Cash/cash equivalents at the year end:	26 213	46 983	179.2%	48 891	186.5%	48 891	186.5%	22 343	560.7%	118.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 009	22.4%	1 150	12.8%	459	5.1%	5 346	59.6%	8 964	12.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 536	51.0%	1 830	14.3%	447	3.5%	4 008	31.3%	12 820	18.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 214	20.8%	1 623	10.5%	674	4.4%	9 953	64.4%	15 464	21.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	873	12.9%	564	8.3%	333	4.9%	5 002	73.9%	6 772	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 557	16.0%	919	9.4%	504	5.2%	6 752	69.4%	9 731	13.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	12.1%	3	11.0%	(3)	(12.8%)	23	89.7%	26	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	629	99.9%	-	-	1	.1%	630	.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	579	3.6%	225	1.4%	44	.3%	15 242	94.7%	16 091	22.8%	-	-	-	-
Total By Income Source	14 771	21.0%	6 943	9.8%	2 458	3.5%	46 326	65.7%	70 498	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(72)	(5.4%)	112	8.3%	100	7.4%	1 206	89.6%	1 345	1.9%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	14 844	21.5%	6 831	9.9%	2 358	3.4%	45 120	65.2%	69 153	98.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 771	21.0%	6 943	9.8%	2 458	3.5%	46 326	65.7%	70 498	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	243	100.0%	-	-	-	-	-	-	243	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	243	100.0%	-	-	-	-	-	-	243	100.0%

Contact Details

Municipal Manager	Adv H Linde	022 913 6000
Financial Manager	JA van Niekerk	022 913 6000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	741 755	217 978	29.4%	175 484	23.7%	393 461	53.0%	122 576	64.0%	43.2%
Property rates	154 380	65 752	42.6%	29 171	18.9%	94 923	61.5%	(1 113)	100.4%	(2 721.7%)
Property rates - penalties and collection charges	5 500	606	11.0%	762	13.9%	1 368	24.9%	1 602	60.4%	(52.4%)
Service charges - electricity revenue	264 375	67 874	25.7%	76 065	28.8%	143 939	54.4%	59 885	51.6%	27.0%
Service charges - water revenue	97 000	25 329	26.1%	25 363	26.1%	50 692	52.3%	22 650	46.3%	12.0%
Service charges - sanitation revenue	46 465	13 151	28.3%	(3 461)	(7.4%)	9 690	20.9%	(138)	95.3%	2 407.2%
Service charges - refuse revenue	42 552	10 434	24.5%	9 836	23.1%	20 271	47.6%	8 635	52.4%	13.9%
Service charges - other	-	-	-	(0)	-	(0)	-	(2 212)	-	(100.0%)
Rental of facilities and equipment	11 472	2 857	24.9%	3 864	33.7%	6 721	58.6%	3 584	57.8%	7.8%
Interest earned - external investments	20 500	6 370	31.1%	7 158	34.9%	13 528	66.0%	7 249	55.3%	(1.3%)
Interest earned - outstanding debtors	2 463	1 399	56.8%	1 554	63.1%	2 953	119.9%	585	49.0%	165.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 021	490	16.2%	610	20.2%	1 100	36.4%	(220)	1.9%	(377.7%)
Licences and permits	1 335	276	20.7%	335	25.1%	611	45.8%	338	46.4%	(.8%)
Agency services	3 056	862	28.2%	1 039	34.0%	1 901	62.2%	904	55.0%	14.9%
Transfers recognised - operational	76 453	18 370	24.0%	18 650	24.4%	37 020	48.4%	16 963	58.7%	9.9%
Other own revenue	13 182	4 207	31.9%	4 538	34.4%	8 745	66.3%	3 864	85.9%	17.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	829 581	135 849	16.4%	202 253	24.4%	338 102	40.8%	181 949	45.2%	11.2%
Employee related costs	238 638	53 859	22.6%	60 201	25.2%	114 060	47.8%	61 909	50.4%	(2.8%)
Remuneration of councillors	8 986	2 064	23.0%	2 046	22.8%	4 110	45.7%	1 959	46.0%	4.4%
Debt impairment	20 447	3 408	16.7%	2 729	13.3%	6 136	30.0%	3 662	45.6%	(25.5%)
Depreciation and asset impairment	121 650	-	-	45 183	37.1%	45 183	37.1%	23 114	41.5%	95.5%
Finance charges	10 284	2 521	24.5%	5 339	51.9%	7 859	76.4%	5 208	131.5%	2.5%
Bulk purchases	247 302	50 722	20.5%	54 987	22.2%	105 709	42.7%	46 971	43.2%	17.1%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	2 110	703	33.3%	-	-	703	33.3%	1 697	32.6%	(100.0%)
Other expenditure	180 166	22 572	12.5%	31 468	17.5%	54 040	30.0%	37 429	42.1%	(15.9%)
Loss on disposal of PPE	-	-	-	300	-	300	-	-	-	(100.0%)
Surplus/(Deficit)	(87 826)	82 129		(26 769)		55 359		(59 373)		
Transfers recognised - capital	46 020	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(41 807)	82 129		(26 769)		55 359		(59 373)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(41 807)	82 129		(26 769)		55 359		(59 373)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(41 807)	82 129		(26 769)		55 359		(59 373)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(41 807)	82 129		(26 769)		55 359		(59 373)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	211 182	30 636	14.5%	55 511	26.3%	86 147	40.8%	44 295	32.7%	25.3%
National Government	19 990	846	4.2%	2 840	14.2%	3 686	18.4%	1 230	13.3%	130.8%
Provincial Government	18 030	1 366	7.6%	6 396	35.5%	7 762	43.0%	9 881	39.2%	(35.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 020	2 212	5.8%	9 235	24.3%	11 447	30.1%	11 112	31.7%	(16.9%)
Borrowing	13 140	99	.8%	903	6.9%	1 001	7.6%	360	-	151.0%
Internally generated funds	152 022	26 174	17.2%	42 232	27.8%	68 406	45.0%	32 824	32.9%	28.7%
Public contributions and donations	8 000	2 151	26.9%	3 141	39.3%	5 292	66.1%	-	-	(100.0%)
Capital Expenditure Standard Classification	211 182	30 636	14.5%	55 511	26.3%	86 147	40.8%	44 295	32.7%	25.3%
Governance and Administration	21 483	12 902	60.1%	6 497	30.2%	19 399	90.3%	3 489	19.3%	86.2%
Executive & Council	503	344	68.4%	9	1.8%	353	70.2%	1	1.1%	1 177.7%
Budget & Treasury Office	1 945	288	14.8%	35	1.8%	323	16.6%	280	17.0%	(87.6%)
Corporate Services	19 035	12 270	64.5%	6 454	33.9%	18 723	98.4%	3 208	19.6%	101.2%
Community and Public Safety	41 150	3 527	8.6%	7 146	17.4%	10 672	25.9%	6 108	30.5%	17.0%
Community & Social Services	1 651	29	1.7%	116	7.0%	144	8.7%	441	42.3%	(73.8%)
Sport And Recreation	37 097	2 780	7.5%	5 576	15.0%	8 356	22.5%	1 546	12.5%	260.6%
Public Safety	2 403	718	29.9%	1 454	60.5%	2 172	90.4%	3 713	67.5%	(60.8%)
Housing	-	-	-	-	-	-	-	408	70.7%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	62 788	9 131	14.5%	23 833	38.0%	32 964	52.5%	17 012	44.1%	40.1%
Planning and Development	2 925	-	-	1 767	60.4%	1 767	60.4%	475	66.1%	272.1%
Road Transport	59 862	9 131	15.3%	22 066	36.9%	31 196	52.1%	16 537	45.6%	33.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	85 761	5 077	5.9%	18 035	21.0%	23 112	26.9%	17 686	29.5%	2.0%
Electricity	27 067	297	1.1%	4 313	15.9%	4 610	17.0%	6 447	34.6%	(33.1%)
Water	26 243	2 485	9.5%	8 460	32.2%	10 946	41.7%	6 546	34.5%	29.2%
Waste Water Management	24 401	1 896	7.8%	4 502	18.4%	6 398	26.2%	2 795	23.5%	61.0%
Waste Management	8 050	399	5.0%	760	9.4%	1 158	14.4%	1 897	18.2%	(60.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	755 664	228 250	30.2%	217 348	28.8%	445 598	59.0%	187 754	53.1%	15.8%
Ratepayers and other	621 728	186 719	30.0%	186 233	30.0%	372 952	60.0%	149 995	53.3%	24.2%
Government - operating	76 453	22 391	29.3%	3 059	4.0%	25 450	33.3%	18 479	72.5%	(83.4%)
Government - capital	38 020	15 343	40.4%	20 950	55.1%	36 294	95.5%	10 295	24.8%	103.5%
Interest	19 463	3 796	19.5%	7 106	36.5%	10 902	56.0%	8 985	68.7%	(20.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(689 561)	(198 705)	28.8%	(156 517)	22.7%	(355 222)	51.5%	(174 714)	55.2%	(10.4%)
Suppliers and employees	(677 168)	(198 000)	29.2%	(153 731)	22.7%	(351 731)	51.9%	(174 035)	57.8%	(11.7%)
Finance charges	(10 284)	(2)	-	(2 786)	27.1%	(2 788)	27.1%	(13)	.5%	22 148.5%
Transfers and grants	(2 110)	(703)	33.3%	-	-	(703)	33.3%	(666)	8.8%	(100.0%)
Net Cash from/(used) Operating Activities	66 103	29 544	44.7%	60 831	92.0%	90 376	136.7%	13 041	41.0%	366.5%
Cash Flow from Investing Activities										
Receipts	8 000	-	-	-	-	-	-	(81)	334.7%	(100.0%)
Proceeds on disposal of PPE	8 000	-	-	-	-	-	-	-	350.9%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	(81)	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(183 181)	(29 846)	16.3%	(52 834)	28.8%	(82 680)	45.1%	(35 061)	24.7%	50.7%
Capital assets	(183 181)	(29 846)	16.3%	(52 834)	28.8%	(82 680)	45.1%	(35 061)	24.7%	50.7%
Net Cash from/(used) Investing Activities	(175 181)	(29 846)	17.0%	(52 834)	30.2%	(82 680)	47.2%	(35 142)	23.8%	50.3%
Cash Flow from Financing Activities										
Receipts	14 740	575	3.9%	378	2.6%	954	6.5%	452	59.2%	(16.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	13 140	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 600	575	36.0%	378	23.7%	954	59.6%	452	59.2%	(16.3%)
Payments	(12 851)	(13)	.1%	(5 791)	45.1%	(5 804)	45.2%	(5 774)	54.2%	.3%
Repayment of borrowing	(12 851)	(13)	.1%	(5 791)	45.1%	(5 804)	45.2%	(5 774)	54.2%	.3%
Net Cash from/(used) Financing Activities	1 889	563	29.8%	(5 412)	(286.5%)	(4 850)	(256.7%)	(5 322)	53.3%	1.7%
Net Increase/(Decrease) in cash held	(107 189)	261	(.2%)	2 585	(2.4%)	2 846	(2.7%)	(27 423)	4.6%	(109.4%)
Cash/cash equivalents at the year begin:	385 000	420 428	109.2%	420 689	109.3%	420 428	109.2%	449 121	115.1%	(6.3%)
Cash/cash equivalents at the year end:	277 811	420 689	151.4%	423 274	152.4%	423 274	152.4%	421 697	148.6%	.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 907	30.2%	913	2.5%	772	2.1%	23 519	65.1%	36 112	23.1%	4 552	12.6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 382	88.8%	199	1.1%	93	.5%	1 778	9.6%	18 451	11.8%	214	1.2%	-	-
Receivables from Non-exchange Transactions - Property Rates	9 952	24.8%	1 299	3.2%	1 060	2.6%	27 826	69.3%	40 137	25.7%	426	1.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	3 790	18.2%	660	3.2%	618	3.0%	15 701	75.6%	20 768	13.3%	1 515	7.3%	-	-
Receivables from Exchange Transactions - Waste Management	3 902	21.0%	572	3.1%	502	2.7%	13 639	73.3%	18 615	11.9%	2 134	11.5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	28	.7%	11	.2%	37	.9%	4 132	98.2%	4 208	2.7%	-	-	-	-
Interest on Arrear Debtor Accounts	22	.1%	20	.1%	41	.2%	20 984	99.6%	21 067	13.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 528)	214.7%	139	(4.6%)	131	(4.3%)	3 217	(105.8%)	(3 041)	(1.9%)	203	(6.7%)	-	-
Total By Income Source	38 454	24.6%	3 813	2.4%	3 254	2.1%	110 795	70.9%	156 316	100.0%	9 045	5.8%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 087	23.9%	128	2.8%	127	2.8%	3 199	70.5%	4 540	2.9%	-	-	-	-
Commercial	7 000	24.4%	738	2.6%	605	2.1%	20 353	70.9%	28 696	18.4%	-	-	-	-
Households	30 323	24.7%	2 927	2.4%	2 507	2.0%	86 822	70.8%	122 579	78.4%	-	-	-	-
Other	44	8.9%	20	4.0%	16	3.2%	421	84.0%	501	.3%	9 045	1 804.1%	-	-
Total By Customer Group	38 454	24.6%	3 813	2.4%	3 254	2.1%	110 795	70.9%	156 316	100.0%	9 045	5.8%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 924	89.5%	78	3.6%	135	6.3%	12	.6%	2 149	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 924	89.5%	78	3.6%	135	6.3%	12	.6%	2 149	100.0%

Contact Details

Municipal Manager	Mr Louis Scheepers	022 701 7098
Financial Manager	Mr Stefan Vorster	022 701 7101

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWARTLAND (WC015)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	436 136	117 597	27.0%	108 310	24.8%	225 907	51.8%	96 897	50.0%	11.8%
Property rates	75 587	25 888	34.2%	15 931	21.1%	41 819	55.3%	16 403	58.7%	(2.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	189 053	48 716	25.8%	44 802	23.7%	93 518	49.5%	42 236	49.5%	6.1%
Service charges - water revenue	34 803	6 433	18.5%	9 620	27.6%	16 053	46.1%	7 505	39.9%	28.2%
Service charges - sanitation revenue	26 837	6 509	24.3%	5 871	21.9%	12 381	46.1%	5 591	60.7%	5.0%
Service charges - refuse revenue	20 210	5 046	25.0%	4 309	21.3%	9 355	46.3%	4 795	52.9%	(10.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 252	664	20.4%	1 279	39.3%	1 943	59.8%	1 242	58.7%	3.0%
Interest earned - external investments	9 894	81	.8%	54	.5%	134	1.4%	112	2.7%	(52.1%)
Interest earned - outstanding debtors	1 340	438	32.7%	464	34.6%	902	67.3%	491	67.3%	(5.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 041	1 502	37.2%	2 037	50.4%	3 538	87.6%	1 987	66.0%	2.5%
Licences and permits	3 157	1 041	33.0%	893	28.3%	1 934	61.2%	840	58.2%	6.2%
Agency services	2 666	837	31.4%	756	28.4%	1 593	59.8%	705	53.3%	7.3%
Transfers recognised - operational	53 427	17 058	31.9%	14 364	26.9%	31 422	58.8%	10 835	45.5%	32.6%
Other own revenue	11 670	3 365	28.8%	4 650	39.8%	8 014	68.7%	3 636	55.8%	27.9%
Gains on disposal of PPE	200	18	9.0%	3 282	1 641.0%	3 300	1 650.0%	518	295.3%	533.3%
Operating Expenditure	496 232	104 670	21.1%	122 692	24.7%	227 362	45.8%	109 651	42.9%	11.9%
Employee related costs	141 199	28 734	20.4%	35 826	25.4%	64 560	45.7%	33 330	47.6%	7.5%
Remuneration of councillors	7 254	1 914	26.4%	1 941	26.8%	3 855	53.1%	1 620	40.3%	19.8%
Debt impairment	12 113	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	76 645	24 935	32.5%	12 468	16.3%	37 403	48.8%	18 379	49.6%	(32.2%)
Finance charges	14 644	6	-	7 420	50.7%	7 426	50.7%	7 700	51.1%	(3.6%)
Bulk purchases	161 610	35 987	22.3%	37 219	23.0%	73 207	45.3%	32 063	43.3%	16.1%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	4 026	765	19.0%	947	23.5%	1 711	42.5%	847	46.5%	11.7%
Transfers and grants	2 083	376	18.1%	1 080	51.9%	1 457	69.9%	419	61.7%	158.1%
Other expenditure	74 513	11 952	16.0%	25 790	34.6%	37 742	50.7%	15 294	34.5%	68.6%
Loss on disposal of PPE	2 144	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(60 096)	12 927		(14 382)		(1 455)		(12 754)		
Transfers recognised - capital	29 166	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(30 930)	12 927		(14 382)		(1 455)		(12 754)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(30 930)	12 927		(14 382)		(1 455)		(12 754)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(30 930)	12 927		(14 382)		(1 455)		(12 754)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(30 930)	12 927		(14 382)		(1 455)		(12 754)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	81 074	7 544	9.3%	24 333	30.0%	31 878	39.3%	23 874	37.3%	1.9%
National Government	23 918	3 910	16.3%	14 634	61.2%	18 545	77.5%	9 312	62.5%	57.2%
Provincial Government	3 748	3	.1%	154	4.1%	157	4.2%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 666	3 913	14.1%	14 788	53.5%	18 701	67.6%	9 312	33.3%	58.8%
Borrowing	-	-	-	-	-	-	-	620	6.9%	(100.0%)
Internally generated funds	51 908	3 631	7.0%	9 545	18.4%	13 176	25.4%	13 941	52.2%	(31.5%)
Public contributions and donations	1 500	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	81 074	7 544	9.3%	24 333	30.0%	31 878	39.3%	23 874	37.3%	1.9%
Governance and Administration	5 192	30	.6%	710	13.7%	740	14.2%	582	30.1%	22.0%
Executive & Council	834	24	2.8%	144	17.3%	168	20.1%	-	.2%	(100.0%)
Budget & Treasury Office	1 030	3	.3%	553	53.6%	556	54.0%	394	1 411.6%	40.1%
Corporate Services	3 328	3	.1%	13	.4%	16	.5%	188	17.8%	(93.1%)
Community and Public Safety	7 064	130	1.8%	2 190	31.0%	2 321	32.9%	106	3.5%	1 961.4%
Community & Social Services	3 808	21	.6%	192	5.0%	213	5.6%	8	.2%	2 170.3%
Sport And Recreation	1 632	100	6.1%	596	36.5%	696	42.6%	79	13.6%	658.5%
Public Safety	728	9	1.3%	625	85.9%	635	87.2%	19	10.9%	3 140.2%
Housing	896	-	-	778	86.8%	778	86.8%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 249	482	4.3%	497	4.4%	979	8.7%	6 264	31.9%	(92.1%)
Planning and Development	114	234	204.7%	34	29.4%	268	234.1%	-	-	(100.0%)
Road Transport	11 135	248	2.2%	463	4.2%	711	6.4%	6 264	32.1%	(92.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	57 568	6 902	12.0%	20 937	36.4%	27 839	48.4%	16 922	42.2%	23.7%
Electricity	10 180	1 532	15.1%	2 987	29.3%	4 519	44.4%	2 907	29.9%	2.7%
Water	2 939	0	-	1 775	60.4%	1 775	60.4%	1 137	61.4%	56.1%
Waste Water Management	42 593	5 020	11.8%	14 540	34.1%	19 560	45.9%	10 888	42.4%	33.5%
Waste Management	1 856	349	18.8%	1 635	88.1%	1 984	106.9%	1 989	49.1%	(17.8%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	470 902	202 145	42.9%	214 507	45.6%	416 652	88.5%	178 894	75.0%	19.9%
Ratepayers and other	353 205	164 778	46.7%	180 415	51.1%	345 193	97.7%	143 957	80.8%	25.3%
Government - operating	53 427	33 787	63.2%	25 038	46.9%	58 824	110.1%	27 825	96.1%	(10.0%)
Government - capital	53 105	3 500	6.6%	9 000	16.9%	12 500	23.5%	7 000	21.0%	28.6%
Interest	11 165	81	.7%	54	.5%	135	1.2%	112	2.7%	(52.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(394 778)	(402 514)	102.0%	(202 749)	51.4%	(605 263)	153.3%	(152 238)	133.3%	33.2%
Suppliers and employees	(378 051)	(402 299)	106.4%	(194 569)	51.5%	(596 868)	157.9%	(144 286)	137.3%	34.8%
Finance charges	(14 644)	(6)	-	(7 420)	50.7%	(7 426)	50.7%	(7 699)	51.0%	(3.6%)
Transfers and grants	(2 083)	(209)	10.0%	(761)	36.5%	(969)	46.5%	(253)	45.8%	200.1%
Net Cash from/(used) Operating Activities	76 124	(200 369)	(263.2%)	11 757	15.4%	(188 612)	(247.8%)	26 655	(219.4%)	(55.9%)
Cash Flow from Investing Activities										
Receipts	1 723	18	1.0%	3 282	190.4%	3 300	191.5%	518	264.3%	533.3%
Proceeds on disposal of PPE	1 700	18	1.1%	3 282	193.1%	3 300	194.1%	518	295.3%	533.3%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	23	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(81 074)	(7 311)	9.0%	(23 365)	28.8%	(30 676)	37.8%	(26 588)	40.5%	(12.1%)
Capital assets	(81 074)	(7 311)	9.0%	(23 365)	28.8%	(30 676)	37.8%	(26 588)	40.5%	(12.1%)
Net Cash from/(used) Investing Activities	(79 350)	(7 293)	9.2%	(20 083)	25.3%	(27 376)	34.5%	(26 070)	39.9%	(23.0%)
Cash Flow from Financing Activities										
Receipts	505	273	54.1%	510	101.0%	783	155.1%	224	107.1%	127.7%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	505	273	54.1%	510	101.0%	783	155.1%	224	107.1%	127.7%
Payments	(3 752)	(19)	.5%	(1 752)	46.7%	(1 771)	47.2%	(3 472)	65.7%	(49.6%)
Repayment of borrowing	(3 752)	(19)	.5%	(1 752)	46.7%	(1 771)	47.2%	(3 472)	65.7%	(49.6%)
Net Cash from/(used) Financing Activities	(3 247)	254	(7.8%)	(1 242)	38.2%	(988)	30.4%	(3 248)	61.7%	(61.8%)
Net Increase/(Decrease) in cash held	(6 474)	(207 407)	3 203.8%	(9 568)	147.8%	(216 975)	3 351.6%	(2 663)	1 357.1%	259.3%
Cash/cash equivalents at the year begin:	184 454	222 980	120.9%	15 573	8.4%	222 980	120.9%	15 256	122.7%	2.1%
Cash/cash equivalents at the year end:	177 980	15 573	8.7%	6 005	3.4%	6 005	3.4%	12 593	8.0%	(52.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 082	65.9%	925	14.9%	179	2.9%	1 011	16.3%	6 198	14.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 343	83.7%	1 769	11.1%	162	1.0%	657	4.1%	15 932	37.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 012	58.3%	779	9.1%	157	1.8%	2 642	30.8%	8 590	20.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 992	56.9%	625	11.9%	177	3.4%	1 463	27.8%	5 257	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 612	47.2%	422	12.4%	117	3.4%	1 264	37.0%	3 415	7.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	20	49.5%	14	34.4%	1	1.9%	6	14.2%	41	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(945)	(26.1%)	53	1.5%	42	1.2%	4 468	123.5%	3 618	8.4%	-	-	-	-
Total By Income Source	26 117	60.7%	4 588	10.7%	836	1.9%	11 510	26.7%	43 051	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	704	75.4%	56	6.0%	9	.9%	165	17.7%	934	2.2%	-	-	-	-
Commercial	11 075	88.6%	954	7.6%	55	.4%	417	3.3%	12 501	29.0%	-	-	-	-
Households	13 386	49.0%	3 304	12.1%	711	2.6%	9 898	36.3%	27 299	63.4%	-	-	-	-
Other	951	41.0%	275	11.9%	61	2.6%	1 030	44.5%	2 317	5.4%	-	-	-	-
Total By Customer Group	26 117	60.7%	4 588	10.7%	836	1.9%	11 510	26.7%	43 051	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 210	99.6%	23	.4%	1	-	-	-	6 234	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6 210	99.6%	23	.4%	1	-	-	-	6 234	100.0%

Contact Details

Municipal Manager	Mr Joggie Scholtz	022 487 9400
Financial Manager	Mr Kenny Cooper	022 487 9400

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WEST COAST (DC1)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	282 274	81 894	29.0%	81 271	28.8%	163 166	57.8%	76 536	54.2%	6.2%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	104 279	18 375	17.6%	23 212	22.3%	41 587	39.9%	21 057	38.6%	10.2%
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 044	1 281	42.1%	1 712	56.2%	2 993	98.3%	647	37.9%	164.5%
Interest earned - external investments	8 250	75	.9%	680	8.2%	755	9.2%	1 338	20.9%	(49.2%)
Interest earned - outstanding debtors	53	8	14.1%	8	15.4%	16	29.5%	329	-	(97.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	59	-	-	-	-	-	-	-	16.7%	-
Agency services	75 094	30 013	40.0%	29 361	39.1%	59 374	79.1%	29 628	61.2%	(.9%)
Transfers recognised - operational	81 632	30 657	37.6%	25 388	31.1%	56 045	68.7%	23 475	70.5%	8.1%
Other own revenue	9 863	1 486	15.1%	911	9.2%	2 397	24.3%	61	58.5%	1 386.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	284 673	57 107	20.1%	84 027	29.5%	141 134	49.6%	64 432	45.2%	30.4%
Employee related costs	85 387	19 665	23.0%	42 381	49.6%	62 046	72.7%	18 894	48.3%	124.3%
Remuneration of councillors	4 358	947	21.7%	1 238	28.4%	2 185	50.1%	1 053	43.7%	17.6%
Debt impairment	-	-	-	-	-	-	-	4 523	-	(100.0%)
Depreciation and asset impairment	16 584	3 278	19.8%	2 172	13.1%	5 450	32.9%	3 070	24.9%	(29.2%)
Finance charges	11 847	259	2.2%	3 929	33.2%	4 188	35.4%	4 470	47.2%	(12.1%)
Bulk purchases	9 800	1 608	16.4%	2 235	22.8%	3 843	39.2%	2 062	36.3%	8.4%
Other Materials	71 959	2 828	3.9%	13 920	19.3%	16 749	23.3%	8 192	17.0%	69.9%
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	84 738	28 523	33.7%	18 150	21.4%	46 673	55.1%	22 168	77.8%	(18.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 399)	24 787		(2 755)		22 031		12 103		
Transfers recognised - capital	33 500	-	-	3 596	10.7%	3 596	10.7%	1 550	15.5%	132.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	31 101	24 787		841		25 628		13 653		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	31 101	24 787		841		25 628		13 653		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	31 101	24 787		841		25 628		13 653		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	31 101	24 787		841		25 628		13 653		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	47 993	719	1.5%	2 355	4.9%	3 074	6.4%	2 452	18.8%	(4.0%)
National Government	30 000	-	-	-	-	-	-	1 171	15.5%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	3 500	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 500	-	-	-	-	-	-	1 171	15.5%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 493	719	5.0%	2 355	16.2%	3 074	21.2%	1 281	23.9%	83.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	47 993	719	1.5%	2 355	4.9%	3 074	6.4%	2 452	18.8%	(4.0%)
Governance and Administration	117	-	-	9	7.5%	9	7.5%	66	12.0%	(86.6%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2	-	-	-	-	-	-	47	24.9%	(100.0%)
Corporate Services	115	-	-	9	7.6%	9	7.6%	19	4.5%	(52.9%)
Community and Public Safety	2 658	85	3.2%	1 714	64.5%	1 798	67.7%	323	75.6%	430.8%
Community & Social Services	100	81	81.2%	17	16.8%	98	97.9%	24	87.7%	(31.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	2 508	2	.1%	1 671	66.6%	1 673	66.7%	299	74.6%	459.7%
Housing	-	-	-	-	-	-	-	-	-	-
Health	50	1	2.6%	26	51.7%	27	54.3%	-	-	(100.0%)
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	45 218	635	1.4%	632	1.4%	1 267	2.8%	2 063	17.5%	(69.4%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	45 218	635	1.4%	632	1.4%	1 267	2.8%	2 063	17.5%	(69.4%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	315 774	110 306	34.9%	195 906	62.0%	306 212	97.0%	125 893	88.1%	55.6%
Ratepayers and other	200 589	79 566	39.7%	166 234	82.9%	245 800	122.5%	100 869	102.4%	64.8%
Government - operating	81 632	30 657	37.6%	25 388	31.1%	56 045	68.7%	23 357	70.3%	8.7%
Government - capital	33 500	-	-	3 596	10.7%	3 596	10.7%	-	-	(100.0%)
Interest	53	82	155.6%	688	1 298.8%	771	1 454.4%	1 667	25.0%	(58.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(268 089)	(104 849)	39.1%	(194 187)	72.4%	(299 036)	111.5%	(117 990)	99.9%	64.6%
Suppliers and employees	(256 242)	(104 590)	40.8%	(190 258)	74.2%	(294 848)	115.1%	(113 519)	102.8%	67.6%
Finance charges	(11 847)	(259)	2.2%	(3 929)	33.2%	(4 188)	35.4%	(4 471)	47.2%	(12.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	47 685	5 456	11.4%	1 719	3.6%	7 176	15.0%	7 903	16.9%	(78.2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(47 993)	(719)	1.5%	(2 355)	4.9%	(3 074)	6.4%	(2 452)	18.8%	(4.0%)
Capital assets	(47 993)	(719)	1.5%	(2 355)	4.9%	(3 074)	6.4%	(2 452)	18.8%	(4.0%)
Net Cash from/(used) Investing Activities	(47 993)	(719)	1.5%	(2 355)	4.9%	(3 074)	6.4%	(2 452)	18.8%	(4.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(12 944)	(1 401)	10.8%	(4 920)	38.0%	(6 321)	48.8%	(4 523)	65.3%	8.8%
Repayment of borrowing	(12 944)	(1 401)	10.8%	(4 920)	38.0%	(6 321)	48.8%	(4 523)	65.3%	8.8%
Net Cash from/(used) Financing Activities	(12 944)	(1 401)	10.8%	(4 920)	38.0%	(6 321)	48.8%	(4 523)	65.3%	8.8%
Net Increase/(Decrease) in cash held	(13 252)	3 336	(25.2%)	(5 556)	41.9%	(2 220)	16.7%	927	(12.8%)	(699.1%)
Cash/cash equivalents at the year begin:	182 097	169 038	92.8%	172 374	94.7%	169 038	92.8%	156 335	100.3%	10.3%
Cash/cash equivalents at the year end:	168 845	172 374	102.1%	166 819	98.8%	166 819	98.8%	157 262	90.3%	6.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 948	98.0%	191	1.7%	16	.1%	19	.2%	11 173	97.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23	33.6%	11	16.4%	8	11.8%	26	38.2%	67	.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3	59.5%	1	18.5%	0	5.8%	1	16.2%	6	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	87	48.5%	39	21.5%	24	13.6%	29	16.4%	179	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	72.4%	0	13.0%	0	8.2%	0	6.5%	3	-	-	-	-	-
Total By Income Source	11 063	96.8%	242	2.1%	48	.4%	75	.7%	11 428	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 702	100.0%	-	-	-	-	-	-	9 702	84.9%	-	-	-	-
Commercial	923	100.0%	-	-	-	-	-	-	923	8.1%	-	-	-	-
Households	438	54.5%	242	30.1%	48	6.0%	75	9.3%	803	7.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	11 063	96.8%	242	2.1%	48	.4%	75	.7%	11 428	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	39 589	100.0%	-	-	-	-	-	-	39 589	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	39 589	100.0%	-	-	-	-	-	-	39 589	100.0%

Contact Details

Municipal Manager	Mr H F Prins	022 433 8401
Financial Manager	Mr J Koekemoer	022 433 8404

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WITZENBERG (WC022)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	401 861	132 630	33.0%	79 448	19.8%	212 078	52.8%	68 940	49.0%	15.2%
Property rates	49 753	51 248	103.0%	(1 093)	(2.2%)	50 156	100.8%	(295)	101.7%	270.3%
Property rates - penalties and collection charges	819	303	37.0%	372	45.5%	675	82.5%	385	78.1%	(3.2%)
Service charges - electricity revenue	183 430	43 810	23.9%	33 628	18.3%	77 438	42.2%	31 991	44.8%	5.1%
Service charges - water revenue	32 450	6 036	18.6%	7 225	22.3%	13 260	40.9%	7 318	44.5%	(1.3%)
Service charges - sanitation revenue	15 260	5 832	38.2%	4 377	28.7%	10 208	66.9%	4 489	65.4%	(2.5%)
Service charges - refuse revenue	17 550	4 834	27.5%	4 407	25.1%	9 240	52.6%	4 190	54.0%	5.2%
Service charges - other	460	14	3.0%	14	2.9%	27	5.9%	315	136.8%	(95.7%)
Rental of facilities and equipment	7 267	1 855	25.5%	2 218	30.5%	4 073	56.0%	2 616	52.2%	(15.2%)
Interest earned - external investments	2 199	663	30.1%	593	27.0%	1 256	57.1%	409	59.8%	44.8%
Interest earned - outstanding debtors	4 651	1 659	35.7%	1 840	39.6%	3 498	75.2%	1 452	59.7%	26.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	5 437	294	5.4%	612	11.3%	907	16.7%	322	15.1%	90.0%
Licences and permits	274	69	25.0%	36	13.3%	105	38.3%	33	44.7%	9.0%
Agency services	3 218	802	24.9%	1 047	32.5%	1 849	57.4%	887	54.7%	18.0%
Transfers recognised - operational	72 271	14 299	19.8%	22 842	31.6%	37 141	51.4%	14 150	28.2%	61.4%
Other own revenue	4 318	914	21.2%	1 330	30.8%	2 244	52.0%	678	49.6%	96.3%
Gains on disposal of PPE	2 502	-	-	-	-	-	-	-	-	-
Operating Expenditure	396 567	77 021	19.4%	81 873	20.6%	158 894	40.1%	82 625	38.1%	(.9%)
Employee related costs	121 034	27 855	23.0%	32 130	26.5%	59 985	49.6%	30 771	51.2%	4.4%
Remuneration of councillors	8 364	1 931	23.1%	1 903	22.8%	3 834	45.8%	1 945	52.8%	(2.1%)
Debt impairment	15 000	2 856	19.0%	(5 120)	(34.1%)	(2 264)	(15.1%)	9 560	72.5%	(153.6%)
Depreciation and asset impairment	17 000	-	-	-	-	-	-	-	-	-
Finance charges	13 085	3 156	24.1%	1 845	14.1%	5 001	38.2%	1 274	33.0%	44.9%
Bulk purchases	147 150	29 840	20.3%	25 024	17.0%	54 864	37.3%	23 209	38.5%	7.8%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	11 683	1 450	12.4%	2 714	23.2%	4 164	35.6%	2 993	52.5%	(9.3%)
Transfers and grants	855	261	30.5%	183	21.4%	444	51.9%	196	51.0%	(6.4%)
Other expenditure	62 397	9 672	15.5%	23 194	37.2%	32 866	52.7%	12 678	23.4%	82.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 295	55 609		(2 425)		53 184		(13 685)		
Transfers recognised - capital	45 796	2 701	5.9%	10 169	22.2%	12 870	28.1%	7 081	22.4%	43.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51 091	58 310		7 744		66 054		(6 604)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	51 091	58 310		7 744		66 054		(6 604)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51 091	58 310		7 744		66 054		(6 604)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51 091	58 310		7 744		66 054		(6 604)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	62 922	2 938	4.7%	10 724	17.0%	13 662	21.7%	9 307	26.9%	15.2%
National Government	20 037	2 122	10.6%	3 894	19.4%	6 016	30.0%	5 428	26.4%	(28.3%)
Provincial Government	25 524	638	2.5%	5 231	20.5%	5 869	23.0%	1 192	15.1%	338.8%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	235	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 796	2 760	6.0%	9 125	19.9%	11 884	26.0%	6 620	24.2%	37.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 125	178	1.0%	534	3.1%	713	4.2%	2 688	35.8%	(80.1%)
Public contributions and donations	-	-	-	1 065	-	1 065	-	-	-	(100.0%)
Capital Expenditure Standard Classification	62 922	2 938	4.7%	10 724	17.0%	13 662	21.7%	9 307	26.9%	15.2%
Governance and Administration	1 600	26	1.6%	75	4.7%	101	6.3%	226	32.6%	(66.7%)
Executive & Council	100	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	46	-	(100.0%)
Corporate Services	1 500	26	1.8%	75	5.0%	101	6.8%	180	31.4%	(58.1%)
Community and Public Safety	8 489	817	9.6%	2 560	30.2%	3 378	39.8%	4 395	44.8%	(41.8%)
Community & Social Services	5 689	786	13.8%	2 485	43.7%	3 271	57.5%	339	9.8%	631.9%
Sport And Recreation	2 800	32	1.1%	75	2.7%	107	3.8%	3 747	57.1%	(98.0%)
Public Safety	-	-	-	-	-	-	-	307	81.1%	(100.0%)
Housing	-	-	-	-	-	-	-	2	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 029	-	-	9	.1%	9	.1%	2 169	22.1%	(99.6%)
Planning and Development	82	-	-	-	-	-	-	20	144.2%	(100.0%)
Road Transport	5 713	-	-	1	-	1	-	2 134	21.5%	(99.9%)
Environmental Protection	235	-	-	7	3.2%	7	3.2%	14	-	(47.7%)
Trading Services	46 804	2 094	4.5%	8 080	17.3%	10 174	21.7%	2 518	20.3%	220.9%
Electricity	5 100	123	2.4%	116	2.3%	240	4.7%	95	63.1%	22.1%
Water	18 397	375	2.0%	2 283	12.4%	2 657	14.4%	1 108	27.7%	106.1%
Waste Water Management	17 999	1 596	8.9%	5 681	31.6%	7 278	40.4%	1 314	11.1%	332.5%
Waste Management	5 308	-	-	-	-	-	-	1	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	432 422	139 706	32.3%	128 468	29.7%	268 174	62.0%	99 969	54.2%	28.5%
Ratepayers and other	307 738	94 484	30.7%	82 052	26.7%	176 536	57.4%	74 388	58.1%	10.3%
Government - operating	72 271	33 274	46.0%	20 823	28.8%	54 097	74.9%	17 357	40.8%	20.0%
Government - capital	45 562	10 518	23.1%	24 574	53.9%	35 092	77.0%	7 622	63.1%	222.4%
Interest	6 850	1 430	20.9%	1 019	14.9%	2 449	35.8%	601	23.1%	69.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(357 483)	(101 683)	28.4%	(104 892)	29.3%	(206 575)	57.8%	(54 178)	45.1%	93.6%
Suppliers and employees	(352 347)	(99 646)	28.3%	(104 259)	29.6%	(203 905)	57.9%	(53 768)	45.1%	93.9%
Finance charges	(4 282)	(1 738)	40.6%	(426)	10.0%	(2 164)	50.5%	(98)	43.0%	333.8%
Transfers and grants	(855)	(299)	35.0%	(207)	24.2%	(506)	59.2%	(312)	72.0%	(33.6%)
Net Cash from/(used) Operating Activities	74 938	38 023	50.7%	23 575	31.5%	61 598	82.2%	45 791	106.5%	(48.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	(27 000)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	(27 000)	-	(100.0%)
Payments	(62 921)	(4 724)	7.5%	(4 724)	7.5%	(9 448)	15.0%	(9 096)	35.4%	(48.1%)
Capital assets	(62 921)	(4 724)	7.5%	(4 724)	7.5%	(9 448)	15.0%	(9 096)	35.4%	(48.1%)
Net Cash from/(used) Investing Activities	(62 921)	(4 724)	7.5%	(4 724)	7.5%	(9 448)	15.0%	(36 096)	88.0%	(86.9%)
Cash Flow from Financing Activities										
Receipts	-	229	-	172	-	401	-	31	-	457.8%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	229	-	172	-	401	-	31	-	457.8%
Payments	(8 050)	(3 227)	40.1%	(660)	8.2%	(3 887)	48.3%	(747)	50.2%	(11.6%)
Repayment of borrowing	(8 050)	(3 227)	40.1%	(660)	8.2%	(3 887)	48.3%	(747)	50.2%	(11.6%)
Net Cash from/(used) Financing Activities	(8 050)	(2 998)	37.2%	(488)	6.1%	(3 486)	43.3%	(716)	48.8%	(31.8%)
Net Increase/(Decrease) in cash held	3 967	30 301	763.8%	18 363	462.9%	48 664	1 226.6%	8 979	415.5%	104.5%
Cash/cash equivalents at the year begin:	43 466	33 063	76.1%	63 364	145.8%	33 063	76.1%	40 410	100.0%	56.8%
Cash/cash equivalents at the year end:	47 433	63 364	133.6%	81 727	172.3%	81 727	172.3%	49 389	139.9%	65.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 673	10.6%	908	2.1%	8 459	19.2%	29 944	68.1%	43 984	29.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 871	71.0%	380	2.5%	983	6.4%	3 077	20.1%	15 311	10.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 538	14.0%	133	.7%	3 158	17.4%	12 342	67.9%	18 171	12.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 308	10.9%	411	1.9%	4 460	21.0%	14 093	66.2%	21 273	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 471	9.6%	506	2.0%	5 572	21.6%	17 262	66.9%	25 811	17.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	81	4.7%	24	1.4%	580	33.5%	1 049	60.5%	1 734	1.2%	-	-	-	-
Interest on Arrear Debtor Accounts	118	.5%	37	.1%	10 347	41.2%	14 639	58.2%	25 140	16.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 558)	173.7%	33	(2.3%)	335	(22.7%)	717	(48.7%)	(1 473)	(1.0%)	-	-	-	-
Total By Income Source	20 502	13.7%	2 432	1.6%	33 893	22.6%	93 124	62.1%	149 952	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	485	19.1%	80	3.1%	73	2.9%	1 904	74.9%	2 541	1.7%	-	-	-	-
Commercial	9 392	47.0%	291	1.5%	3 219	16.1%	7 092	35.5%	19 994	13.3%	-	-	-	-
Households	9 773	8.0%	1 876	1.5%	29 807	24.5%	80 153	65.9%	121 610	81.1%	-	-	-	-
Other	853	14.7%	185	3.2%	794	13.7%	3 975	68.4%	5 807	3.9%	-	-	-	-
Total By Customer Group	20 502	13.7%	2 432	1.6%	33 893	22.6%	93 124	62.1%	149 952	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	669	65.1%	344	33.5%	13	1.2%	1	.1%	1 027	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	669	65.1%	344	33.5%	13	1.2%	1	.1%	1 027	100.0%

Contact Details

Municipal Manager	Mr David Nasson	023 316 1854
Financial Manager	Mr Cobus Kritzinger	023 316 1854

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	1 511 798	621 366	41.1%	258 533	17.1%	879 899	58.2%	300 944	62.1%	(14.1%)
Property rates	200 747	202 189	100.7%	(1 973)	(1.0%)	200 215	99.7%	1 533	100.4%	(228.7%)
Property rates - penalties and collection charges	1 267	385	30.4%	499	39.4%	884	69.8%	418	98.8%	19.4%
Service charges - electricity revenue	805 557	211 324	26.2%	184 843	22.9%	396 167	49.2%	174 904	52.0%	5.7%
Service charges - water revenue	134 515	24 681	18.3%	33 727	25.1%	58 408	43.4%	26 556	40.3%	27.0%
Service charges - sanitation revenue	55 078	61 639	111.9%	(1 057)	(1.9%)	60 582	110.0%	(427)	108.8%	147.4%
Service charges - refuse revenue	69 419	80 770	116.4%	(3 656)	(5.3%)	77 114	111.1%	(3 987)	110.5%	(8.3%)
Service charges - other	32	8	23.6%	8	23.6%	15	47.3%	7	48.3%	12.5%
Rental of facilities and equipment	21 825	5 464	25.0%	5 685	26.0%	11 149	51.1%	5 279	52.6%	7.7%
Interest earned - external investments	9 000	3 366	37.4%	3 129	34.8%	6 495	72.2%	2 864	54.7%	9.3%
Interest earned - outstanding debtors	9 780	3 442	35.2%	3 182	32.5%	6 624	67.7%	2 961	99.2%	7.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	5 301	1 520	28.7%	706	13.3%	2 225	42.0%	1 431	50.4%	(50.7%)
Licences and permits	12 740	2 632	20.7%	3 648	28.6%	6 280	49.3%	3 779	51.9%	(3.5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	161 876	15 987	9.9%	21 866	13.5%	37 854	23.4%	78 628	45.9%	(72.2%)
Other own revenue	24 411	7 961	32.6%	7 926	32.5%	15 887	65.1%	6 999	79.6%	13.2%
Gains on disposal of PPE	250	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 559 514	290 817	18.6%	325 400	20.9%	616 217	39.5%	368 928	45.0%	(11.8%)
Employee related costs	434 516	88 587	20.4%	116 395	26.8%	204 982	47.2%	100 668	46.9%	15.6%
Remuneration of councillors	20 453	4 721	23.1%	4 736	23.2%	9 457	46.2%	4 441	46.9%	6.6%
Debt impairment	34 810	8 729	25.1%	8 740	25.1%	17 470	50.2%	6 631	49.2%	31.8%
Depreciation and asset impairment	162 568	26	-	(267)	(.2%)	(241)	(.1%)	76 686	53.1%	(100.3%)
Finance charges	56 833	15 255	26.8%	15 255	26.8%	30 510	53.7%	14 587	46.3%	4.6%
Bulk purchases	537 714	122 245	22.7%	109 059	20.3%	231 304	43.0%	99 479	42.0%	9.6%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	15 277	2 630	17.2%	4 351	28.5%	6 981	45.7%	3 102	44.6%	40.3%
Transfers and grants	595	-	-	-	-	-	-	-	-	-
Other expenditure	296 748	48 624	16.4%	67 131	22.6%	115 755	39.0%	63 335	42.8%	6.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(47 716)	330 549		(66 867)		263 682		(67 984)		
Transfers recognised - capital	54 671	-	-	17 192	31.4%	17 192	31.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 956	330 549		(49 675)		280 874		(67 984)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	6 956	330 549		(49 675)		280 874		(67 984)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 956	330 549		(49 675)		280 874		(67 984)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 956	330 549		(49 675)		280 874		(67 984)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	284 821	21 973	7.7%	49 476	17.4%	71 449	25.1%	58 363	45.7%	(15.2%)
National Government	54 821	7 159	13.1%	10 046	18.3%	17 205	31.4%	9 332	32.2%	7.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 821	7 159	13.1%	10 046	18.3%	17 205	31.4%	9 332	32.2%	7.7%
Borrowing	205 000	9 298	4.5%	31 169	15.2%	40 467	19.7%	46 637	54.7%	(33.2%)
Internally generated funds	25 000	5 516	22.1%	8 261	33.0%	13 777	55.1%	2 394	24.3%	245.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	284 821	21 973	7.7%	49 476	17.4%	71 449	25.1%	58 363	45.7%	(15.2%)
Governance and Administration	27 160	7 058	26.0%	6 820	25.1%	13 878	51.1%	6 709	105.7%	1.7%
Executive & Council	14 718	38	.3%	39	.3%	77	.5%	-	-	(100.0%)
Budget & Treasury Office	-	158	-	23	-	181	-	22	-	2.7%
Corporate Services	12 442	6 861	55.1%	6 758	54.3%	13 619	109.5%	6 687	3 170.2%	1.1%
Community and Public Safety	26 728	1 481	5.5%	3 674	13.7%	5 155	19.3%	1 528	13.5%	140.4%
Community & Social Services	2 048	92	4.5%	382	18.7%	475	23.2%	158	27.9%	142.4%
Sport And Recreation	20 455	1 090	5.3%	2 432	11.9%	3 523	17.2%	533	5.1%	356.6%
Public Safety	25	-	-	74	297.6%	74	297.6%	8	16.4%	805.1%
Housing	4 200	299	7.1%	784	18.7%	1 083	25.8%	830	96.5%	(5.4%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	53 511	4 736	8.9%	17 411	32.5%	22 147	41.4%	8 652	34.0%	101.2%
Planning and Development	500	553	110.5%	1 507	301.3%	2 059	411.8%	144	8.5%	948.4%
Road Transport	53 011	4 183	7.9%	15 905	30.0%	20 088	37.9%	8 509	37.9%	86.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	177 423	8 698	4.9%	21 571	12.2%	30 270	17.1%	41 474	47.9%	(48.0%)
Electricity	25 750	2 498	9.7%	3 416	13.3%	5 914	23.0%	4 979	22.8%	(31.4%)
Water	57 152	4 990	8.7%	10 351	18.1%	15 340	26.8%	9 964	33.9%	3.9%
Waste Water Management	77 620	1 122	1.4%	6 594	8.5%	7 715	9.9%	26 460	68.9%	(75.1%)
Waste Management	16 900	89	.5%	1 211	7.2%	1 300	7.7%	71	5.2%	1 601.1%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	1 511 008	335 959	22.2%	424 452	28.1%	760 411	50.3%	363 134	58.4%	16.9%
Ratepayers and other	1 275 681	281 470	22.1%	361 086	28.3%	642 556	50.4%	274 860	57.8%	31.4%
Government - operating	161 876	44 876	27.7%	33 297	20.6%	78 172	48.3%	63 366	57.1%	(47.5%)
Government - capital	54 671	2 806	5.1%	23 759	43.5%	26 565	48.6%	19 083	72.4%	24.5%
Interest	18 780	6 807	36.2%	6 311	33.6%	13 118	69.9%	5 825	77.9%	8.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 265 421)	(326 638)	25.8%	(329 131)	26.0%	(655 769)	51.8%	(284 131)	48.6%	15.8%
Suppliers and employees	(1 207 993)	(321 553)	26.6%	(302 259)	25.0%	(623 812)	51.6%	(255 280)	48.0%	18.4%
Finance charges	(56 833)	(5 085)	8.9%	(26 871)	47.3%	(31 956)	56.2%	(28 851)	61.2%	(6.9%)
Transfers and grants	(595)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	245 587	9 321	3.8%	95 322	38.8%	104 643	42.6%	79 003	144.2%	20.7%
Cash Flow from Investing Activities										
Receipts	(0)	31 078	(8 656 856.0%)	(25 000)	6 963 788.3%	6 078	(1 693 067.7%)	18 974	2 529.9%	(231.8%)
Proceeds on disposal of PPE	250	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	(26)	-	(100.0%)
Decrease in other non-current receivables	(250)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	31 078	-	(25 000)	-	6 078	-	19 000	-	(231.6%)
Payments	(276 277)	(21 973)	8.0%	(49 476)	17.9%	(71 449)	25.9%	(58 363)	45.7%	(15.2%)
Capital assets	(276 277)	(21 973)	8.0%	(49 476)	17.9%	(71 449)	25.9%	(58 363)	45.7%	(15.2%)
Net Cash from/(used) Investing Activities	(276 277)	9 105	(3.3%)	(74 476)	27.0%	(65 371)	23.7%	(39 389)	35.7%	89.1%
Cash Flow from Financing Activities										
Receipts	205 655	-	-	-	-	-	-	170	.1%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	205 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	655	-	-	-	-	-	-	170	8.5%	(100.0%)
Payments	(108 932)	-	-	(56 389)	51.8%	(56 389)	51.8%	(45 328)	61.0%	24.4%
Repayment of borrowing	(108 932)	-	-	(56 389)	51.8%	(56 389)	51.8%	(45 328)	61.0%	24.4%
Net Cash from/(used) Financing Activities	96 722	-	-	(56 389)	(58.3%)	(56 389)	(58.3%)	(45 157)	(94.8%)	24.9%
Net Increase/(Decrease) in cash held	66 033	18 426	27.9%	(35 543)	(53.8%)	(17 117)	(25.9%)	(5 543)	1 434.6%	541.2%
Cash/cash equivalents at the year begin:	65 507	178 786	272.9%	197 212	301.1%	178 786	272.9%	174 623	70.3%	12.9%
Cash/cash equivalents at the year end:	131 540	197 212	149.9%	161 669	122.9%	161 669	122.9%	169 080	157.6%	(4.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 680	25.8%	3 815	6.7%	2 216	3.9%	36 269	63.7%	56 981	21.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	52 249	69.3%	4 498	6.0%	2 199	2.9%	16 402	21.8%	75 347	28.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 636	30.4%	2 146	5.2%	1 750	4.2%	24 976	60.2%	41 508	15.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 077	16.5%	1 281	5.2%	1 062	4.3%	18 217	73.9%	24 638	9.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 274	11.0%	2 206	4.6%	1 939	4.1%	38 368	80.3%	47 788	18.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	480	5.0%	386	4.0%	365	3.8%	8 336	87.1%	9 567	3.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	585	7.1%	260	3.2%	199	2.4%	7 183	87.3%	8 228	3.1%	-	-	-	-
Total By Income Source	89 982	34.1%	14 591	5.5%	9 732	3.7%	149 752	56.7%	264 057	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 892	48.8%	544	9.2%	168	2.8%	2 325	39.2%	5 928	2.2%	-	-	-	-
Commercial	35 706	77.3%	1 801	3.9%	865	1.9%	7 839	17.0%	46 211	17.5%	-	-	-	-
Households	32 780	20.3%	9 983	6.2%	7 333	4.5%	111 628	69.0%	161 724	61.2%	-	-	-	-
Other	18 604	37.1%	2 263	4.5%	1 366	2.7%	27 961	55.7%	50 194	19.0%	-	-	-	-
Total By Customer Group	89 982	34.1%	14 591	5.5%	9 732	3.7%	149 752	56.7%	264 057	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	278	100.0%	-	-	-	-	-	-	278	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	191 708	100.0%	-	-	-	-	-	-	191 708	99.9%
Total	191 986	100.0%	-	-	-	-	-	-	191 986	100.0%

Contact Details

Municipal Manager	Mr Johann Mettler	021 807 4775
Financial Manager	Mr Jacques Carstens	021 807 4624

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	1 056 998	509 661	48.2%	180 341	17.1%	690 002	65.3%	170 367	65.2%	5.9%
Property rates	250 197	249 112	99.6%	1 363	.5%	250 475	100.1%	(14)	98.5%	(9 882.5%)
Property rates - penalties and collection charges	4 282	830	19.4%	792	18.5%	1 622	37.9%	675	48.2%	17.3%
Service charges - electricity revenue	416 315	104 076	25.0%	101 626	24.4%	205 701	49.4%	99 985	50.4%	1.6%
Service charges - water revenue	103 805	18 148	17.5%	25 214	24.3%	43 362	41.8%	22 097	38.5%	14.1%
Service charges - sanitation revenue	57 826	48 864	84.5%	3 033	5.2%	51 897	89.7%	3 010	88.3%	.8%
Service charges - refuse revenue	34 522	35 620	103.2%	(1 365)	(4.0%)	34 255	99.2%	(241)	96.0%	467.5%
Service charges - other	-	-	-	-	-	-	-	(452)	-	(100.0%)
Rental of facilities and equipment	15 829	3 491	22.1%	3 360	21.2%	6 852	43.3%	3 040	41.3%	10.6%
Interest earned - external investments	24 856	6 021	24.2%	9 574	38.5%	15 595	62.7%	6 620	46.1%	44.6%
Interest earned - outstanding debtors	2 748	1 243	45.2%	1 486	54.1%	2 729	99.3%	1 064	40.2%	39.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	22 455	4 816	21.4%	4 680	20.8%	9 496	42.3%	7 227	106.2%	(35.2%)
Licences and permits	6 105	1 782	29.2%	1 726	28.3%	3 508	57.5%	1 575	47.4%	9.6%
Agency services	1 550	486	31.4%	493	31.8%	979	63.1%	455	69.8%	8.3%
Transfers recognised - operational	92 112	30 582	33.2%	23 942	26.0%	54 524	59.2%	22 500	54.9%	6.4%
Other own revenue	24 395	4 590	18.8%	4 417	18.1%	9 007	36.9%	2 823	50.6%	56.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 121 212	176 694	15.8%	286 676	25.6%	463 369	41.3%	203 974	37.3%	40.5%
Employee related costs	324 832	69 459	21.4%	83 205	25.6%	152 665	47.0%	73 616	48.4%	13.0%
Remuneration of councillors	14 871	3 259	21.9%	3 281	22.1%	6 540	44.0%	3 099	43.3%	5.8%
Debt impairment	14 707	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	146 163	-	-	71 729	49.1%	71 729	49.1%	-	-	(100.0%)
Finance charges	23 271	-	-	6 076	26.1%	6 076	26.1%	5 159	34.1%	17.8%
Bulk purchases	294 008	69 941	23.8%	62 237	21.2%	132 179	45.0%	55 237	43.9%	12.7%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	14 251	1 429	10.0%	1 770	12.4%	3 200	22.5%	2 828	36.8%	(37.4%)
Transfers and grants	6 779	171	2.5%	5 826	85.9%	5 997	88.5%	1 885	33.8%	209.1%
Other expenditure	282 330	32 434	11.5%	52 552	18.6%	84 985	30.1%	62 150	36.9%	(15.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(64 214)	332 967		(106 335)		226 632		(33 607)		
Transfers recognised - capital	73 994	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 780	332 967		(106 335)		226 632		(33 607)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 780	332 967		(106 335)		226 632		(33 607)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 780	332 967		(106 335)		226 632		(33 607)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 780	332 967		(106 335)		226 632		(33 607)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	294 188	11 190	3.8%	32 372	11.0%	43 562	14.8%	24 566	17.4%	31.8%
National Government	54 683	3 555	6.5%	4 786	8.8%	8 341	15.3%	4 483	7.8%	6.8%
Provincial Government	19 311	-	-	3 874	20.1%	3 874	20.1%	895	4.8%	332.9%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	73 994	3 555	4.8%	8 661	11.7%	12 215	16.5%	5 378	6.9%	61.0%
Borrowing	100 000	-	-	-	-	-	-	3 041	271.7%	(100.0%)
Internally generated funds	120 194	7 556	6.3%	23 709	19.7%	31 265	26.0%	12 771	14.4%	85.6%
Public contributions and donations	-	80	-	2	-	82	-	3 376	35.9%	(99.9%)
Capital Expenditure Standard Classification	294 188	11 190	3.8%	32 372	11.0%	43 562	14.8%	24 566	17.4%	31.8%
Governance and Administration	18 399	340	1.8%	1 797	9.8%	2 137	11.6%	2 033	15.5%	(11.6%)
Executive & Council	50	12	25.0%	1	2.4%	14	27.4%	-	-	(100.0%)
Budget & Treasury Office	2 010	8	.4%	212	10.6%	220	11.0%	13	17.9%	1 491.6%
Corporate Services	16 339	319	2.0%	1 584	9.7%	1 903	11.6%	2 020	15.4%	(21.6%)
Community and Public Safety	39 855	2 498	6.3%	5 086	12.8%	7 584	19.0%	3 180	11.4%	59.9%
Community & Social Services	2 233	72	3.2%	162	7.3%	234	10.5%	230	29.7%	(29.7%)
Sport And Recreation	7 355	101	1.4%	1 111	15.1%	1 212	16.5%	857	18.0%	29.6%
Public Safety	160	1	.6%	24	14.9%	25	15.5%	23	5.9%	4.9%
Housing	30 107	2 324	7.7%	3 788	12.6%	6 113	20.3%	2 070	9.4%	83.1%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 922	2 289	5.9%	1 183	3.0%	3 473	8.9%	2 417	10.1%	(51.0%)
Planning and Development	960	25	2.6%	88	9.2%	114	11.9%	-	5.5%	(100.0%)
Road Transport	37 152	2 239	6.0%	1 007	2.7%	3 246	8.7%	2 308	10.3%	(56.4%)
Environmental Protection	810	25	3.1%	88	10.9%	113	13.9%	109	10.3%	(19.0%)
Trading Services	197 013	6 063	3.1%	24 306	12.3%	30 369	15.4%	16 869	20.7%	44.1%
Electricity	36 505	440	1.2%	5 852	16.0%	6 291	17.2%	5 549	43.0%	5.5%
Water	59 455	5 440	9.1%	13 978	23.5%	19 418	32.7%	4 926	11.4%	183.8%
Waste Water Management	76 780	184	.2%	1 507	2.0%	1 691	2.2%	6 135	20.3%	(75.4%)
Waste Management	24 272	-	-	2 968	12.2%	2 968	12.2%	259	4.2%	1 046.4%
Other	-	-	-	-	-	-	-	67	25.0%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	1 093 038	319 041	29.2%	336 221	30.8%	655 262	59.9%	279 973	53.8%	20.1%
Ratepayers and other	899 438	317 656	35.3%	334 034	37.1%	651 689	72.5%	271 600	60.3%	23.0%
Government - operating	92 112	0	-	-	-	0	-	3 016	35.8%	(100.0%)
Government - capital	73 994	711	1.0%	1 472	2.0%	2 183	3.0%	4 140	23.8%	(64.4%)
Interest	27 494	674	2.5%	715	2.6%	1 389	5.1%	1 217	8.9%	(41.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(930 272)	(257 986)	27.7%	(265 537)	28.5%	(523 522)	56.3%	(220 413)	53.3%	20.5%
Suppliers and employees	(900 223)	(257 230)	28.6%	(252 747)	28.1%	(509 976)	56.7%	(214 516)	55.6%	17.8%
Finance charges	(23 271)	-	-	(6 079)	26.1%	(6 079)	26.1%	(5 286)	35.2%	15.0%
Transfers and grants	(6 779)	(756)	11.1%	(6 711)	99.0%	(7 467)	110.2%	(610)	2.6%	999.7%
Net Cash from/(used) Operating Activities	162 766	61 055	37.5%	70 684	43.4%	131 739	80.9%	59 560	56.2%	18.7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(294 188)	(11 190)	3.8%	(23 425)	8.0%	(34 615)	11.8%	(19 999)	14.5%	17.1%
Capital assets	(294 188)	(11 190)	3.8%	(23 425)	8.0%	(34 615)	11.8%	(19 999)	14.5%	17.1%
Net Cash from/(used) Investing Activities	(294 188)	(11 190)	3.8%	(23 425)	8.0%	(34 615)	11.8%	(19 999)	14.5%	17.1%
Cash Flow from Financing Activities										
Receipts	100 000	210	.2%	281	.3%	491	.5%	24 761	661.4%	(98.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	-	-	-	-	-	-	23 123	578.1%	(100.0%)
Increase (decrease) in consumer deposits	-	210	-	281	-	491	-	1 638	-	(82.8%)
Payments	(6 975)	-	-	(3 259)	46.7%	(3 259)	46.7%	(2 503)	62.4%	30.2%
Repayment of borrowing	(6 975)	-	-	(3 259)	46.7%	(3 259)	46.7%	(2 503)	62.4%	30.2%
Net Cash from/(used) Financing Activities	93 025	210	.2%	(2 978)	(3.2%)	(2 768)	(3.0%)	22 258	(193 602.3%)	(113.4%)
Net Increase/(Decrease) in cash held	(38 397)	50 074	(130.4%)	44 282	(115.3%)	94 357	(245.7%)	61 819	2 509.0%	(28.4%)
Cash/cash equivalents at the year begin:	492 150	504 928	102.6%	555 002	112.8%	504 928	102.6%	487 038	119.5%	14.0%
Cash/cash equivalents at the year end:	453 753	555 002	122.3%	599 285	132.1%	599 285	132.1%	548 857	147.7%	9.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 976	18.4%	1 398	2.9%	1 360	2.8%	37 139	76.0%	48 873	27.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 693	81.4%	238	1.0%	217	.9%	3 815	16.6%	22 964	13.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 278	26.6%	657	1.7%	520	1.3%	27 239	70.4%	38 693	22.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 922	17.0%	400	2.3%	381	2.2%	13 458	78.4%	17 160	9.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 280	12.5%	419	2.3%	401	2.2%	15 126	83.0%	18 225	10.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 020	5.9%	461	2.7%	446	2.6%	15 322	88.8%	17 248	9.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 048	17.5%	211	1.8%	256	2.2%	9 216	78.6%	11 731	6.7%	-	-	-	-
Total By Income Source	46 215	26.4%	3 784	2.2%	3 581	2.0%	121 313	69.4%	174 894	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 419	68.7%	29	1.4%	5	.2%	613	29.7%	2 067	1.2%	-	-	-	-
Commercial	26 558	19.2%	3 344	2.4%	3 085	2.2%	105 616	76.2%	138 604	79.3%	-	-	-	-
Households	9 391	65.3%	122	.8%	176	1.2%	4 702	32.7%	14 391	8.2%	-	-	-	-
Other	8 847	44.6%	289	1.5%	316	1.6%	10 382	52.3%	19 833	11.3%	-	-	-	-
Total By Customer Group	46 215	26.4%	3 784	2.2%	3 581	2.0%	121 313	69.4%	174 894	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	19 278	100.0%	-	-	-	-	-	-	19 278	44.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 905	100.0%	-	-	-	-	-	-	3 905	9.1%
VAT (output less input)	3 380	100.0%	-	-	-	-	-	-	3 380	7.9%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 550	100.0%	-	-	-	-	-	-	15 550	36.1%
Auditor-General	931	100.0%	-	-	-	-	-	-	931	2.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	43 044	100.0%	-	-	-	-	-	-	43 044	100.0%

Contact Details

Municipal Manager	Mrs Christa Liebenberg	021 808 8763
Financial Manager	Mr Marius Wust	021 808 8528

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BREEDE VALLEY (WC025)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	705 383	157 169	22.3%	167 569	23.8%	324 738	46.0%	149 812	44.2%	11.9%
Property rates	92 944	23 349	25.1%	15 275	16.4%	38 624	41.6%	14 983	41.0%	2.0%
Property rates - penalties and collection charges	788	169	21.4%	223	28.3%	392	49.7%	204	89.9%	9.4%
Service charges - electricity revenue	321 696	62 906	19.6%	78 270	24.3%	141 176	43.9%	71 167	41.2%	10.0%
Service charges - water revenue	48 110	6 577	13.7%	13 454	28.0%	20 031	41.6%	11 654	37.8%	15.4%
Service charges - sanitation revenue	51 980	12 830	24.7%	9 454	18.2%	22 284	42.9%	9 771	45.1%	(3.2%)
Service charges - refuse revenue	29 755	7 725	26.0%	5 261	17.7%	12 986	43.6%	4 699	39.7%	12.0%
Service charges - other	(22 857)	(6 081)	26.6%	(6 095)	26.7%	(12 177)	53.3%	(5 762)	54.3%	5.8%
Rental of facilities and equipment	13 116	3 203	24.4%	3 381	25.8%	6 584	50.2%	2 780	46.8%	21.6%
Interest earned - external investments	7 200	2 733	38.0%	1 434	19.9%	4 167	57.9%	1 092	68.4%	31.3%
Interest earned - outstanding debtors	2 522	587	23.3%	751	29.8%	1 338	53.1%	693	59.0%	8.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	16 313	3 237	19.8%	2 945	18.1%	6 182	37.9%	2 851	48.6%	3.3%
Licences and permits	3 452	739	21.4%	645	18.7%	1 384	40.1%	694	41.4%	(7.1%)
Agency services	5 300	1 025	19.3%	1 512	28.5%	2 537	47.9%	1 357	59.2%	11.4%
Transfers recognised - operational	127 076	37 743	29.7%	38 694	30.4%	76 437	60.2%	32 191	56.2%	20.2%
Other own revenue	7 500	427	5.7%	2 365	31.5%	2 792	37.2%	1 438	35.8%	64.5%
Gains on disposal of PPE	490	-	-	1	.1%	1	.1%	(0)	-	(1 891.7%)
Operating Expenditure	753 804	170 298	22.6%	185 475	24.6%	355 773	47.2%	184 024	47.0%	.8%
Employee related costs	234 581	48 938	20.9%	52 252	22.3%	101 189	43.1%	49 254	44.1%	6.1%
Remuneration of councillors	14 522	3 426	23.6%	3 432	23.6%	6 857	47.2%	3 211	46.8%	6.9%
Debt impairment	16 013	4 003	25.0%	4 003	25.0%	8 007	50.0%	-	-	(100.0%)
Depreciation and asset impairment	69 304	17 647	25.5%	17 569	25.4%	35 216	50.8%	22 800	52.2%	(22.9%)
Finance charges	25 867	6 858	26.5%	6 477	25.0%	13 335	51.6%	7 145	50.2%	(9.3%)
Bulk purchases	226 802	54 938	24.2%	47 527	21.0%	102 465	45.2%	43 955	45.0%	8.1%
Other Materials	60 498	8 405	13.9%	14 545	24.0%	22 950	37.9%	11 392	37.8%	27.7%
Contracted services	7 167	1 274	17.8%	1 972	27.5%	3 246	45.3%	2 533	79.5%	(22.1%)
Transfers and grants	200	5	2.7%	5	2.7%	11	5.4%	5	15.4%	-
Other expenditure	98 561	24 804	25.2%	37 676	38.2%	62 480	63.4%	43 717	58.0%	(13.8%)
Loss on disposal of PPE	288	-	-	17	5.8%	17	5.8%	12	-	44.1%
Surplus/(Deficit)	(48 420)	(13 129)		(17 906)		(31 035)		(34 212)		
Transfers recognised - capital	50 377	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 956	(13 129)		(17 906)		(31 035)		(34 212)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 956	(13 129)		(17 906)		(31 035)		(34 212)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 956	(13 129)		(17 906)		(31 035)		(34 212)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 956	(13 129)		(17 906)		(31 035)		(34 212)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	82 006	19 801	24.1%	18 886	23.0%	38 687	47.2%	22 637	44.6%	(16.6%)
National Government	43 431	19 182	44.2%	14 630	33.7%	33 813	77.9%	5 025	32.3%	191.1%
Provincial Government	6 946	-	-	192	2.8%	192	2.8%	1 862	38.9%	(89.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	50 377	19 182	38.1%	14 822	29.4%	34 005	67.5%	6 887	32.8%	115.2%
Borrowing	15 429	118	.8%	634	4.1%	752	4.9%	13 908	90.6%	(95.4%)
Internally generated funds	16 200	501	3.1%	3 430	21.2%	3 931	24.3%	1 842	26.6%	86.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	82 006	19 801	24.1%	18 886	23.0%	38 687	47.2%	22 637	44.6%	(16.6%)
Governance and Administration	3 818	308	8.1%	931	24.4%	1 239	32.4%	1 550	49.3%	(40.0%)
Executive & Council	186	1	.7%	116	62.3%	117	63.0%	-	-	(100.0%)
Budget & Treasury Office	719	89	12.4%	54	7.5%	143	19.9%	32	5.2%	70.0%
Corporate Services	2 913	217	7.5%	761	26.1%	978	33.6%	1 519	63.4%	(49.9%)
Community and Public Safety	7 964	21	.3%	437	5.5%	458	5.8%	218	74.5%	100.4%
Community & Social Services	4 812	20	.4%	261	5.4%	281	5.8%	188	88.5%	38.8%
Sport And Recreation	2 822	1	-	168	6.0%	169	6.0%	30	37.2%	465.8%
Public Safety	330	-	-	7	2.2%	7	2.2%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 163	13 450	53.5%	10 922	43.4%	24 372	96.9%	1 878	13.2%	481.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	25 163	13 450	53.5%	10 922	43.4%	24 372	96.9%	1 878	13.2%	481.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	45 061	6 023	13.4%	6 596	14.6%	12 619	28.0%	18 991	49.6%	(65.3%)
Electricity	4 786	156	3.3%	295	6.2%	451	9.4%	2 933	9.1%	(89.9%)
Water	29 473	1 637	5.6%	3 904	13.2%	5 540	18.8%	11 734	82.8%	(66.7%)
Waste Water Management	9 152	4 189	45.8%	877	9.6%	5 067	55.4%	4 324	61.2%	(79.7%)
Waste Management	1 650	41	2.5%	1 520	92.1%	1 561	94.6%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	735 348	227 383	30.9%	229 766	31.2%	457 149	62.2%	201 743	58.6%	13.9%
Ratepayers and other	561 974	165 304	29.4%	165 613	29.5%	330 916	58.9%	148 746	58.0%	11.3%
Government - operating	113 276	37 743	33.3%	38 694	34.2%	76 437	67.5%	32 191	56.2%	20.2%
Government - capital	50 377	20 904	41.5%	23 275	46.2%	44 179	87.7%	19 155	65.8%	21.5%
Interest	9 722	3 432	35.3%	2 184	22.5%	5 617	57.8%	1 652	62.1%	32.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(669 205)	(216 525)	32.4%	(177 727)	26.6%	(394 252)	58.9%	(165 758)	57.1%	7.2%
Suppliers and employees	(642 419)	(202 877)	31.6%	(177 721)	27.7%	(380 599)	59.2%	(165 752)	57.6%	7.2%
Finance charges	(26 586)	(13 642)	51.3%	-	-	(13 642)	51.3%	-	47.2%	-
Transfers and grants	(200)	(5)	2.7%	(5)	2.7%	(11)	5.4%	(5)	15.4%	-
Net Cash from/(used) Operating Activities	66 143	10 858	16.4%	52 040	78.7%	62 898	95.1%	35 986	69.4%	44.6%
Cash Flow from Investing Activities										
Receipts	400	61	15.4%	9	2.3%	71	17.7%	(5)	21.4%	(272.9%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	400	61	15.4%	9	2.3%	71	17.7%	(5)	21.4%	(272.9%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(82 006)	(19 801)	24.1%	(18 886)	23.0%	(38 687)	47.2%	(22 637)	44.6%	(16.6%)
Capital assets	(82 006)	(19 801)	24.1%	(18 886)	23.0%	(38 687)	47.2%	(22 637)	44.6%	(16.6%)
Net Cash from/(used) Investing Activities	(81 606)	(19 739)	24.2%	(18 877)	23.1%	(38 616)	47.3%	(22 642)	44.7%	(16.6%)
Cash Flow from Financing Activities										
Receipts	250	69	27.7%	96	38.6%	166	66.3%	50	41.6%	92.4%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	250	69	27.7%	96	38.6%	166	66.3%	50	41.6%	92.4%
Payments	(26 468)	(12 885)	48.7%	-	-	(12 885)	48.7%	-	48.1%	-
Repayment of borrowing	(26 468)	(12 885)	48.7%	-	-	(12 885)	48.7%	-	48.1%	-
Net Cash from/(used) Financing Activities	(26 218)	(12 816)	48.9%	96	(.4%)	(12 720)	48.5%	50	48.1%	92.4%
Net Increase/(Decrease) in cash held	(41 681)	(21 697)	52.1%	33 259	(79.8%)	11 562	(27.7%)	13 394	5.5%	148.3%
Cash/cash equivalents at the year begin:	111 946	144 987	129.5%	123 290	110.1%	144 987	129.5%	135 585	126.6%	(9.1%)
Cash/cash equivalents at the year end:	70 265	123 290	175.5%	156 549	222.8%	156 549	222.8%	148 979	228.9%	5.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 036	50.6%	974	7.0%	505	3.6%	5 401	38.8%	13 917	12.6%	-	-	4 059	29.0%
Trade and Other Receivables from Exchange Transactions - Electricity	18 684	74.7%	2 116	8.5%	471	1.9%	3 751	15.0%	25 023	22.7%	-	-	3 269	13.0%
Receivables from Non-exchange Transactions - Property Rates	8 590	43.3%	802	4.0%	432	2.2%	10 015	50.5%	19 838	18.0%	-	-	7 867	39.0%
Receivables from Exchange Transactions - Waste Water Management	8 329	43.9%	986	5.2%	649	3.4%	9 024	47.5%	18 988	17.2%	-	-	6 995	36.0%
Receivables from Exchange Transactions - Waste Management	5 409	44.9%	538	4.5%	359	3.0%	5 751	47.7%	12 057	10.9%	-	-	4 436	36.0%
Receivables from Exchange Transactions - Property Rental Debtors	1 536	28.2%	214	3.9%	192	3.5%	3 507	64.4%	5 448	4.9%	-	-	3 006	55.0%
Interest on Arrear Debtor Accounts	2 236	27.9%	11	.1%	27	.3%	5 745	71.6%	8 020	7.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(527)	(7.7%)	376	5.5%	281	4.1%	6 694	98.1%	6 824	6.2%	-	-	5 362	78.0%
Total By Income Source	51 293	46.6%	6 017	5.5%	2 918	2.6%	49 887	45.3%	110 115	100.0%	-	-	34 993	31.0%
Debtors Age Analysis By Customer Group														
Organs of State	1 803	27.9%	1 452	22.4%	266	4.1%	2 948	45.6%	6 469	5.9%	-	-	-	-
Commercial	9 281	61.7%	515	3.4%	171	1.1%	5 085	33.8%	15 051	13.7%	-	-	10 087	67.0%
Households	34 419	48.6%	3 202	4.5%	2 031	2.9%	31 226	44.1%	70 877	64.4%	-	-	24 530	34.0%
Other	5 791	32.7%	848	4.8%	450	2.5%	10 629	60.0%	17 718	16.1%	-	-	376	2.0%
Total By Customer Group	51 293	46.6%	6 017	5.5%	2 918	2.6%	49 887	45.3%	110 115	100.0%	-	-	34 993	31.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	14 812	100.0%	-	-	-	-	-	-	14 812	23.4%
Bulk Water	193	100.0%	-	-	-	-	-	-	193	.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	2 074	100.0%	-	-	-	-	-	-	2 074	3.3%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	29 320	100.0%	-	-	-	-	-	-	29 320	46.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	16 963	100.0%	-	-	-	-	-	-	16 963	26.8%
Total	63 361	100.0%	-	-	-	-	-	-	63 361	100.0%

Contact Details

Municipal Manager	Mr G F Matthyse	023 348 2800
Financial Manager	D McThomas	023 348 4994

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGEBERG (WC026)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	478 863	128 544	26.8%	110 944	23.2%	239 488	50.0%	96 689	47.6%	14.7%
Property rates	34 146	34 911	102.2%	(351)	(1.0%)	34 560	101.2%	(568)	99.4%	(38.3%)
Property rates - penalties and collection charges	446	78	17.5%	101	22.8%	180	40.3%	115	-	(12.1%)
Service charges - electricity revenue	276 358	49 505	17.9%	60 876	22.0%	110 381	39.9%	54 616	38.6%	11.5%
Service charges - water revenue	36 397	4 897	13.5%	7 303	20.1%	12 200	33.5%	6 220	35.4%	17.4%
Service charges - sanitation revenue	12 504	3 238	25.9%	3 363	26.9%	6 601	52.8%	3 119	53.6%	7.8%
Service charges - refuse revenue	10 732	2 605	24.3%	2 690	25.1%	5 295	49.3%	2 536	51.6%	6.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 672	482	18.0%	644	24.1%	1 126	42.1%	524	46.1%	23.0%
Interest earned - external investments	3 513	646	18.4%	554	15.8%	1 200	34.2%	615	32.6%	(9.9%)
Interest earned - outstanding debtors	1 865	963	51.7%	894	47.9%	1 857	99.6%	338	38.2%	164.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 275	1 020	44.8%	1 253	55.1%	2 273	99.9%	588	43.1%	113.0%
Licences and permits	1 455	329	22.6%	230	15.8%	559	38.5%	230	34.1%	(.1%)
Agency services	2 258	140	6.2%	131	5.8%	271	12.0%	647	114.6%	(79.8%)
Transfers recognised - operational	77 797	27 137	34.9%	30 711	39.5%	57 848	74.4%	24 308	59.0%	26.3%
Other own revenue	16 446	2 592	15.8%	2 543	15.5%	5 135	31.2%	3 401	48.8%	(25.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	492 772	112 615	22.9%	120 294	24.4%	232 909	47.3%	99 556	43.7%	20.8%
Employee related costs	148 804	35 153	23.6%	33 046	22.2%	68 199	45.8%	30 232	48.7%	9.3%
Remuneration of councillors	8 404	1 971	23.5%	1 988	23.7%	3 959	47.1%	1 810	44.3%	9.8%
Debt impairment	8 241	2 060	25.0%	2 060	25.0%	4 120	50.0%	1 981	50.0%	4.0%
Depreciation and asset impairment	20 112	-	-	9 819	48.8%	9 819	48.8%	2 923	16.8%	235.9%
Finance charges	8 050	1 693	21.0%	1 931	24.0%	3 624	45.0%	1 747	47.6%	10.5%
Bulk purchases	211 805	55 424	26.2%	46 902	22.1%	102 327	48.3%	39 668	44.0%	18.2%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	1 900	329	17.3%	390	20.5%	719	37.8%	336	23.9%	16.0%
Transfers and grants	100	-	-	120	120.0%	120	120.0%	-	-	(100.0%)
Other expenditure	85 357	15 984	18.7%	24 038	28.2%	40 022	46.9%	20 859	40.4%	15.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(13 909)	15 929		(9 349)		6 579		(2 867)		
Transfers recognised - capital	21 079	5 224	24.8%	5 207	24.7%	10 431	49.5%	4 105	33.6%	26.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 170	21 153		(4 143)		17 010		1 237		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 170	21 153		(4 143)		17 010		1 237		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 170	21 153		(4 143)		17 010		1 237		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 170	21 153		(4 143)		17 010		1 237		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	54 440	6 369	11.7%	13 771	25.3%	20 140	37.0%	11 025	33.9%	24.9%
National Government	19 879	4 924	24.8%	5 209	26.2%	10 133	51.0%	3 581	37.9%	45.5%
Provincial Government	800	-	-	246	30.8%	246	30.8%	566	11.9%	(56.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	400	-	-	53	13.3%	53	13.3%	-	-	(100.0%)
Transfers recognised - capital	21 079	4 924	23.4%	5 508	26.1%	10 433	49.5%	4 147	30.8%	32.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 361	1 444	4.3%	8 263	24.8%	9 707	29.1%	6 878	36.7%	20.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	54 440	6 369	11.7%	13 771	25.3%	20 140	37.0%	11 025	33.9%	24.9%
Governance and Administration	4 500	184	4.1%	471	10.5%	654	14.5%	866	41.0%	(45.7%)
Executive & Council	-	-	-	-	-	-	-	220	34.2%	(100.0%)
Budget & Treasury Office	300	-	-	-	-	-	-	-	-	-
Corporate Services	4 200	184	4.4%	471	11.2%	654	15.6%	646	42.7%	(27.2%)
Community and Public Safety	6 530	516	7.9%	1 337	20.5%	1 852	28.4%	633	14.7%	111.1%
Community & Social Services	1 550	38	2.5%	594	38.3%	633	40.8%	537	27.1%	10.7%
Sport And Recreation	580	12	2.1%	47	8.1%	59	10.1%	27	17.4%	72.9%
Public Safety	-	-	-	-	-	-	-	-	374.2%	-
Housing	4 400	465	10.6%	696	15.8%	1 161	26.4%	69	5.8%	905.5%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 790	3	.1%	167	4.4%	171	4.5%	2 500	63.8%	(93.3%)
Planning and Development	1 200	3	.3%	2	.2%	5	.4%	158	24.9%	(98.7%)
Road Transport	2 590	-	-	165	6.4%	165	6.4%	2 334	78.3%	(92.9%)
Environmental Protection	-	-	-	-	-	-	-	8	3.1%	(100.0%)
Trading Services	39 620	5 666	14.3%	11 796	29.8%	17 463	44.1%	7 025	33.3%	67.9%
Electricity	12 535	742	5.9%	6 486	51.7%	7 228	57.7%	1 757	32.6%	269.1%
Water	18 750	4 924	26.3%	5 284	28.2%	10 208	54.4%	3 020	34.9%	75.0%
Waste Water Management	4 895	-	-	-	-	-	-	858	25.7%	(100.0%)
Waste Management	3 440	-	-	26	.8%	26	.8%	1 390	34.5%	(98.1%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	453 984	142 041	31.3%	137 665	30.3%	279 706	61.6%	148 105	86.8%	(7.0%)
Ratepayers and other	351 595	101 030	28.7%	102 397	29.1%	203 428	57.9%	122 064	96.1%	(16.1%)
Government - operating	77 797	27 632	35.5%	21 554	27.7%	49 186	63.2%	20 616	59.2%	4.5%
Government - capital	21 079	12 488	59.2%	13 372	63.4%	25 860	122.7%	4 888	63.2%	173.6%
Interest	3 513	891	25.4%	341	9.7%	1 232	35.1%	538	32.6%	(36.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(398 252)	(133 876)	33.6%	(124 575)	31.3%	(258 451)	64.9%	(136 668)	95.8%	(8.8%)
Suppliers and employees	(395 249)	(133 018)	33.7%	(123 775)	31.3%	(256 793)	65.0%	(135 907)	97.2%	(8.9%)
Finance charges	(2 903)	(858)	29.5%	(680)	23.4%	(1 538)	53.0%	(762)	23.6%	(10.7%)
Transfers and grants	(100)	-	-	(120)	120.0%	(120)	120.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	55 732	8 165	14.7%	13 089	23.5%	21 255	38.1%	11 437	32.9%	14.4%
Cash Flow from Investing Activities										
Receipts	1 493	880	58.9%	220	14.7%	1 100	73.7%	432	-	(49.1%)
Proceeds on disposal of PPE	-	0	-	62	-	62	-	21	-	193.6%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	1 450	880	60.7%	158	10.9%	1 038	71.6%	411	-	(61.6%)
Decrease (increase) in non-current investments	43	-	-	-	-	-	-	-	-	-
Payments	(50 440)	(5 538)	11.0%	(12 467)	24.7%	(18 005)	35.7%	(10 625)	32.1%	17.3%
Capital assets	(50 440)	(5 538)	11.0%	(12 467)	24.7%	(18 005)	35.7%	(10 625)	32.1%	17.3%
Net Cash from/(used) Investing Activities	(48 947)	(4 657)	9.5%	(12 247)	25.0%	(16 904)	34.5%	(10 192)	30.9%	20.2%
Cash Flow from Financing Activities										
Receipts	121	260	215.9%	241	199.5%	501	415.4%	239	26.0%	.8%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	121	260	215.9%	241	199.5%	501	415.4%	239	26.0%	.8%
Payments	(3 229)	(843)	26.1%	(768)	23.8%	(1 611)	49.9%	(766)	50.6%	.3%
Repayment of borrowing	(3 229)	(843)	26.1%	(768)	23.8%	(1 611)	49.9%	(766)	50.6%	.3%
Net Cash from/(used) Financing Activities	(3 109)	(583)	18.7%	(527)	17.0%	(1 110)	35.7%	(527)	104.0%	.1%
Net Increase/(Decrease) in cash held	3 677	2 925	79.6%	315	8.6%	3 240	88.1%	718	38.6%	(56.1%)
Cash/cash equivalents at the year begin:	74 875	61 197	81.7%	64 122	85.6%	61 197	81.7%	72 978	81.4%	(12.1%)
Cash/cash equivalents at the year end:	78 552	64 122	81.6%	64 437	82.0%	64 437	82.0%	73 695	78.6%	(12.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 052	39.5%	518	10.0%	343	6.6%	2 276	43.9%	5 189	10.9%	-	-	846	16.0%
Trade and Other Receivables from Exchange Transactions - Electricity	16 854	89.1%	403	2.1%	209	1.1%	1 458	7.7%	18 924	39.9%	-	-	1 263	6.0%
Receivables from Non-exchange Transactions - Property Rates	1 715	25.5%	284	4.2%	158	2.3%	4 571	67.9%	6 728	14.2%	-	-	1 319	19.0%
Receivables from Exchange Transactions - Waste Water Management	1 384	32.2%	277	6.5%	204	4.8%	2 428	56.6%	4 294	9.0%	-	-	1 039	24.0%
Receivables from Exchange Transactions - Waste Management	1 115	33.1%	212	6.3%	157	4.7%	1 882	55.9%	3 367	7.1%	-	-	771	22.0%
Receivables from Exchange Transactions - Property Rental Debtors	(99)	(4.7%)	65	3.1%	40	1.9%	2 095	99.7%	2 101	4.4%	-	-	1 697	80.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	884	12.9%	209	3.0%	286	4.2%	5 503	80.0%	6 882	14.5%	-	-	4 172	60.0%
Total By Income Source	23 905	50.3%	1 968	4.1%	1 397	2.9%	20 214	42.6%	47 485	100.0%	-	-	11 107	23.0%
Debtors Age Analysis By Customer Group														
Organs of State	128	16.8%	67	8.7%	12	1.6%	559	72.9%	767	1.6%	-	-	179	23.0%
Commercial	5 252	76.7%	205	3.0%	119	1.7%	1 271	18.6%	6 847	14.4%	-	-	852	12.0%
Households	7 948	30.0%	1 438	5.4%	1 136	4.3%	15 969	60.3%	26 492	55.8%	-	-	8 715	32.0%
Other	10 576	79.1%	258	1.9%	130	1.0%	2 415	18.0%	13 379	28.2%	-	-	1 360	10.0%
Total By Customer Group	23 905	50.3%	1 968	4.1%	1 397	2.9%	20 214	42.6%	47 485	100.0%	-	-	11 107	23.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	19 491	100.0%	-	-	-	-	-	-	19 491	91.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 713	100.0%	-	-	-	-	-	-	1 713	8.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	21 204	100.0%	-	-	-	-	-	-	21 204	100.0%

Contact Details

Municipal Manager	Mr Soyisile Andreas Mokweni	023 615 8001
Financial Manager	Mr Conrad Fritz Hoffmann	023 615 8029

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE WINELANDS DM (DC2)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	358 109	104 358	29.1%	119 575	33.4%	223 934	62.5%	88 013	63.7%	35.9%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	170	-	-	-	-	-	-	47	42.3%	(100.0%)
Rental of facilities and equipment	184	28	15.0%	24	12.8%	51	27.8%	20	19.7%	16.9%
Interest earned - external investments	27 500	2 415	8.8%	5 104	18.6%	7 519	27.3%	4 742	26.0%	7.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	99 267	14 921	15.0%	40 940	41.2%	55 861	56.3%	12 385	48.0%	230.6%
Transfers recognised - operational	227 105	86 240	38.0%	72 595	32.0%	158 835	69.9%	70 516	74.7%	2.9%
Other own revenue	3 883	754	19.4%	913	23.5%	1 668	43.0%	304	16.1%	200.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	366 753	55 734	15.2%	81 612	22.3%	137 346	37.4%	82 675	42.5%	(1.3%)
Employee related costs	172 092	31 573	18.3%	36 944	21.5%	68 517	39.8%	35 818	42.2%	3.1%
Remuneration of councillors	12 691	2 427	19.1%	2 426	19.1%	4 853	38.2%	2 485	41.9%	(2.4%)
Debt impairment	126	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 080	-	-	-	-	-	-	-	-	-
Finance charges	29	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	172 732	21 733	12.6%	42 242	24.5%	63 975	37.0%	44 372	45.4%	(4.8%)
Loss on disposal of PPE	3	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 644)	48 625		37 963		86 588		5 339		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 644)	48 625		37 963		86 588		5 339		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(8 644)	48 625		37 963		86 588		5 339		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 644)	48 625		37 963		86 588		5 339		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 644)	48 625		37 963		86 588		5 339		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	12 467	166	1.3%	400	3.2%	567	4.5%	379	24.0%	5.6%
National Government	816	89	10.9%	57	6.9%	145	17.8%	22	76.3%	158.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	816	89	10.9%	57	6.9%	145	17.8%	22	76.3%	158.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 651	78	.7%	344	3.0%	422	3.6%	357	17.8%	(3.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	12 467	166	1.3%	400	3.2%	567	4.5%	379	24.0%	5.6%
Governance and Administration	6 571	53	.8%	257	3.9%	311	4.7%	292	28.6%	(11.8%)
Executive & Council	59	6	9.4%	-	-	6	9.4%	2	9.1%	(100.0%)
Budget & Treasury Office	32	-	-	-	-	-	-	-	6.7%	-
Corporate Services	6 480	48	.7%	257	4.0%	305	4.7%	290	29.0%	(11.3%)
Community and Public Safety	5 072	20	.4%	86	1.7%	107	2.1%	68	8.0%	26.6%
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	5 058	9	.2%	86	1.7%	95	1.9%	64	6.5%	34.8%
Housing	-	-	-	-	-	-	-	-	-	-
Health	15	11	77.3%	-	-	11	77.3%	4	80.1%	(100.0%)
Economic and Environmental Services	824	93	11.3%	57	6.9%	149	18.1%	19	16.3%	198.2%
Planning and Development	-	4	-	-	-	4	-	-	-	-
Road Transport	824	89	10.8%	57	6.9%	145	17.6%	19	16.4%	198.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	355 242	114 540	32.2%	121 802	34.3%	236 342	66.5%	91 612	60.9%	33.0%
Ratepayers and other	103 014	20 476	19.9%	43 655	42.4%	64 132	62.3%	15 811	47.0%	176.1%
Government - operating	224 728	87 135	38.8%	72 432	32.2%	159 567	71.0%	70 374	67.5%	2.9%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	27 500	6 929	25.2%	5 714	20.8%	12 643	46.0%	5 427	43.4%	5.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(340 522)	(60 566)	17.8%	(87 606)	25.7%	(148 172)	43.5%	(87 677)	43.2%	(.1%)
Suppliers and employees	(340 522)	(60 566)	17.8%	(87 606)	25.7%	(148 172)	43.5%	(87 677)	43.2%	(.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	14 721	53 974	366.7%	34 196	232.3%	88 170	598.9%	3 936	1 881.6%	768.8%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(12 483)	(166)	1.3%	(400)	3.2%	(567)	4.5%	(379)	24.0%	5.6%
Capital assets	(12 483)	(166)	1.3%	(400)	3.2%	(567)	4.5%	(379)	24.0%	5.6%
Net Cash from/(used) Investing Activities	(12 483)	(166)	1.3%	(400)	3.2%	(567)	4.5%	(379)	24.0%	5.6%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 238	53 807	2 404.2%	33 795	1 510.0%	87 603	3 914.2%	3 557	(1 877.8%)	850.2%
Cash/cash equivalents at the year begin:	417 205	457 234	109.6%	511 042	122.5%	457 234	109.6%	486 177	108.4%	5.1%
Cash/cash equivalents at the year end:	419 443	511 042	121.8%	544 837	129.9%	544 837	129.9%	489 734	124.8%	11.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	73	7.9%	5	.5%	840	91.5%	918	100.0%	-	-	-	-
Total By Income Source	-	-	73	7.9%	5	.5%	840	91.5%	918	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	73	7.9%	5	.5%	840	91.5%	918	100.0%	-	-	-	-
Total By Customer Group	-	-	73	7.9%	5	.5%	840	91.5%	918	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	222	100.0%	-	-	-	-	-	-	222	100.0%
Total	222	100.0%	-	-	-	-	-	-	222	100.0%

Contact Details

Municipal Manager	Mr Michael Mgajo	021 888 5130
Financial Manager	Ms Fiona Du Raan-Groenewald	021 888 5277

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: THEEWATERSKLOOF (WC031)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	363 907	113 964	31.3%	97 258	26.7%	211 222	58.0%	75 836	56.4%	28.2%
Property rates	66 085	35 905	54.3%	9 824	14.9%	45 730	69.2%	8 272	70.7%	18.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	73 418	19 409	26.4%	16 320	22.2%	35 729	48.7%	17 230	54.2%	(5.3%)
Service charges - water revenue	40 136	9 824	24.5%	10 081	25.1%	19 905	49.6%	8 996	40.8%	12.1%
Service charges - sanitation revenue	20 248	4 782	23.6%	4 937	24.4%	9 719	48.0%	4 702	58.9%	5.0%
Service charges - refuse revenue	22 795	5 408	23.7%	5 454	23.9%	10 862	47.7%	5 305	59.6%	2.8%
Service charges - other	(349)	(866)	248.5%	(783)	224.6%	(1 649)	473.2%	(300)	25.2%	161.1%
Rental of facilities and equipment	1 607	350	21.8%	481	29.9%	831	51.7%	494	29.0%	(2.7%)
Interest earned - external investments	2 482	689	27.8%	938	37.8%	1 628	65.6%	631	48.2%	48.6%
Interest earned - outstanding debtors	6 480	1 796	27.7%	1 762	27.2%	3 558	54.9%	2 292	111.7%	(23.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	14 334	1 837	12.8%	1 688	11.8%	3 525	24.6%	3 793	91.4%	(55.5%)
Licences and permits	2 724	593	21.8%	626	23.0%	1 219	44.7%	583	51.2%	7.4%
Agency services	2 332	603	25.9%	615	26.4%	1 218	52.2%	593	52.7%	3.7%
Transfers recognised - operational	103 590	29 603	28.6%	43 436	41.9%	73 039	70.5%	21 741	54.9%	99.8%
Other own revenue	7 789	4 031	51.8%	1 879	24.1%	5 909	75.9%	1 505	25.6%	24.8%
Gains on disposal of PPE	235	-	-	-	-	-	-	-	-	-
Operating Expenditure	371 591	70 308	18.9%	97 352	26.2%	167 660	45.1%	73 286	40.8%	32.8%
Employee related costs	139 914	31 157	22.3%	32 675	23.4%	63 831	45.6%	30 026	46.4%	8.8%
Remuneration of councillors	9 277	2 053	22.1%	2 018	21.8%	4 072	43.9%	1 855	43.6%	8.8%
Debt impairment	23 730	5 933	25.0%	5 932	25.0%	11 865	50.0%	3 257	50.0%	82.1%
Depreciation and asset impairment	23 081	-	-	-	-	-	-	4 591	23.0%	(100.0%)
Finance charges	13 433	2 518	18.7%	3 553	26.5%	6 072	45.2%	3 207	42.6%	10.8%
Bulk purchases	54 651	13 023	23.8%	11 801	21.6%	24 824	45.4%	10 863	46.3%	8.6%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	19 673	2 636	13.4%	3 936	20.0%	6 572	33.4%	4 079	38.9%	(3.5%)
Transfers and grants	1 000	284	28.4%	359	35.9%	643	64.3%	361	42.4%	(.4%)
Other expenditure	86 833	12 703	14.6%	37 077	42.7%	49 781	57.3%	15 047	31.4%	146.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 685)	43 656		(94)		43 562		2 551		
Transfers recognised - capital	54 670	8 537	15.6%	14 725	26.9%	23 263	42.6%	19 436	42.1%	(24.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 985	52 194		14 631		66 824		21 986		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 985	52 194		14 631		66 824		21 986		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 985	52 194		14 631		66 824		21 986		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 985	52 194		14 631		66 824		21 986		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	67 547	9 324	13.8%	17 012	25.2%	26 336	39.0%	22 709	41.0%	(25.1%)
National Government	31 706	5 537	17.5%	6 434	20.3%	11 971	37.8%	4 277	23.6%	50.4%
Provincial Government	22 964	2 952	12.9%	8 451	36.8%	11 403	49.7%	13 836	62.4%	(38.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 670	8 489	15.5%	14 885	27.2%	23 374	42.8%	18 113	43.2%	(17.8%)
Borrowing	5 670	16	.3%	1 147	20.2%	1 163	20.5%	3 626	54.6%	(68.4%)
Internally generated funds	7 207	819	11.4%	980	13.6%	1 799	25.0%	970	13.4%	1.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	67 547	9 324	13.8%	17 012	25.2%	26 336	39.0%	22 709	41.0%	(25.1%)
Governance and Administration	3 091	488	15.8%	864	28.0%	1 352	43.7%	1 221	34.4%	(29.2%)
Executive & Council	1 902	480	25.3%	477	25.1%	957	50.3%	423	24.7%	12.8%
Budget & Treasury Office	38	1	3.8%	-	-	1	3.8%	1	6.3%	(100.0%)
Corporate Services	1 151	6	.5%	388	33.7%	394	34.2%	797	47.6%	(51.4%)
Community and Public Safety	26 736	4 104	15.3%	10 685	40.0%	14 789	55.3%	13 651	53.2%	(21.7%)
Community & Social Services	61	3	5.0%	158	260.3%	161	265.3%	-	-	(100.0%)
Sport And Recreation	3 466	1 149	33.2%	2 076	59.9%	3 225	93.1%	20	.6%	10 282.1%
Public Safety	245	-	-	-	-	-	-	-	-	-
Housing	22 964	2 952	12.9%	8 451	36.8%	11 403	49.7%	13 631	61.0%	(38.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 263	147	4.5%	1 012	31.0%	1 159	35.5%	1 604	56.6%	(36.9%)
Planning and Development	-	-	-	-	-	-	-	205	-	(100.0%)
Road Transport	3 263	147	4.5%	1 012	31.0%	1 159	35.5%	1 399	47.5%	(27.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	34 457	4 586	13.3%	4 451	12.9%	9 036	26.2%	6 233	26.5%	(28.6%)
Electricity	6 611	857	13.0%	814	12.3%	1 671	25.3%	958	548.9%	(15.0%)
Water	9 242	954	10.3%	980	10.6%	1 934	20.9%	2 619	34.6%	(62.6%)
Waste Water Management	18 604	2 775	14.9%	2 656	14.3%	5 431	29.2%	2 656	19.8%	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	395 284	133 561	33.8%	143 424	36.3%	276 985	70.1%	117 405	61.5%	22.2%
Ratepayers and other	228 062	81 629	35.8%	80 047	35.1%	161 676	70.9%	60 544	61.9%	32.2%
Government - operating	103 590	30 535	29.5%	23 184	22.4%	53 719	51.9%	20 599	57.4%	12.5%
Government - capital	54 670	19 664	36.0%	39 574	72.4%	59 238	108.4%	33 338	62.9%	18.7%
Interest	8 962	1 732	19.3%	619	6.9%	2 351	26.2%	2 923	89.1%	(78.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(320 874)	(92 417)	28.8%	(118 650)	37.0%	(211 067)	65.8%	(76 247)	56.2%	55.6%
Suppliers and employees	(307 741)	(84 255)	27.4%	(115 096)	37.4%	(199 352)	64.8%	(73 041)	56.9%	57.6%
Finance charges	(12 133)	(8 162)	67.3%	(3 553)	29.3%	(11 715)	96.6%	(3 207)	42.6%	10.8%
Transfers and grants	(1 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	74 410	41 143	55.3%	24 774	33.3%	65 917	88.6%	41 158	81.6%	(39.8%)
Cash Flow from Investing Activities										
Receipts	1 656	351	21.2%	192	11.6%	544	32.8%	-	-	(100.0%)
Proceeds on disposal of PPE	1 656	343	20.7%	168	10.1%	511	30.9%	-	-	(100.0%)
Decrease in non-current debtors	-	0	-	0	-	0	-	-	-	(100.0%)
Decrease in other non-current receivables	-	8	-	24	-	32	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(67 547)	(9 324)	13.8%	(15 009)	22.2%	(24 333)	36.0%	(23 676)	42.3%	(36.6%)
Capital assets	(67 547)	(9 324)	13.8%	(15 009)	22.2%	(24 333)	36.0%	(23 676)	42.3%	(36.6%)
Net Cash from/(used) Investing Activities	(65 891)	(8 973)	13.6%	(14 817)	22.5%	(23 789)	36.1%	(23 676)	42.3%	(37.4%)
Cash Flow from Financing Activities										
Receipts	5 883	37	.6%	156	2.6%	193	3.3%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	5 670	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	213	37	17.4%	156	73.1%	193	90.5%	-	-	(100.0%)
Payments	(7 183)	(1 217)	16.9%	(2 159)	30.1%	(3 376)	47.0%	(2 286)	40.1%	(5.5%)
Repayment of borrowing	(7 183)	(1 217)	16.9%	(2 159)	30.1%	(3 376)	47.0%	(2 286)	40.1%	(5.5%)
Net Cash from/(used) Financing Activities	(1 300)	(1 180)	90.8%	(2 004)	154.1%	(3 183)	244.9%	(2 286)	475.7%	(12.3%)
Net Increase/(Decrease) in cash held	7 220	30 991	429.3%	7 954	110.2%	38 945	539.4%	15 196	1 030.6%	(47.7%)
Cash/cash equivalents at the year begin:	15	38 218	253 909.0%	69 209	459 801.7%	38 218	253 909.0%	40 898	305.1%	69.2%
Cash/cash equivalents at the year end:	7 235	69 209	956.6%	77 163	1 066.6%	77 163	1 066.6%	56 093	475.5%	37.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 622	17.0%	1 112	5.2%	812	3.8%	15 763	74.0%	21 309	17.9%	-	-	28 406	133.0%
Trade and Other Receivables from Exchange Transactions - Electricity	2 625	68.8%	429	11.2%	77	2.0%	681	17.9%	3 812	3.2%	-	-	5 253	137.0%
Receivables from Non-exchange Transactions - Property Rates	2 275	9.3%	1 336	5.5%	861	3.5%	19 981	81.7%	24 453	20.5%	-	-	23 750	97.0%
Receivables from Exchange Transactions - Waste Water Management	1 655	9.9%	1 061	6.3%	783	4.7%	13 252	79.1%	16 751	14.1%	-	-	20 407	121.0%
Receivables from Exchange Transactions - Waste Management	2 104	9.9%	1 186	5.6%	902	4.2%	17 053	80.3%	21 245	17.8%	-	-	24 042	113.0%
Receivables from Exchange Transactions - Property Rental Debtors	(1)	130.2%	-	-	-	-	0	(30.2%)	(1)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	22 282	100.0%	22 282	18.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(946)	(10.1%)	185	2.0%	171	1.8%	9 953	106.3%	9 363	7.9%	-	-	3 669	39.0%
Total By Income Source	11 334	9.5%	5 309	4.5%	3 606	3.0%	98 965	83.0%	119 215	100.0%	-	-	105 527	88.0%
Debtors Age Analysis By Customer Group														
Organs of State	781	22.9%	314	9.2%	394	11.6%	1 914	56.2%	3 403	2.9%	-	-	-	-
Commercial	2 186	23.7%	995	10.8%	401	4.4%	5 625	61.1%	9 206	7.7%	-	-	-	-
Households	4 681	4.9%	3 635	3.8%	2 655	2.8%	84 617	88.5%	95 589	80.2%	-	-	-	-
Other	3 687	33.5%	365	3.3%	156	1.4%	6 809	61.8%	11 016	9.2%	-	-	105 527	957.0%
Total By Customer Group	11 334	9.5%	5 309	4.5%	3 606	3.0%	98 965	83.0%	119 215	100.0%	-	-	105 527	88.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr H S D Wallace	028 214 3300
Financial Manager	Mr D Louw	028 214 3300

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	786 608	206 218	26.2%	199 384	25.3%	405 602	51.6%	181 142	49.5%	10.1%
Property rates	148 640	39 781	26.8%	37 647	25.3%	77 428	52.1%	32 137	52.2%	17.1%
Property rates - penalties and collection charges	1 050	186	17.7%	203	19.4%	390	37.1%	210	41.1%	(3.0%)
Service charges - electricity revenue	310 085	81 742	26.4%	68 108	22.0%	149 851	48.3%	63 606	49.1%	7.1%
Service charges - water revenue	95 897	21 679	22.6%	25 770	26.9%	47 448	49.5%	21 880	42.4%	17.8%
Service charges - sanitation revenue	63 455	15 474	24.4%	16 961	26.7%	32 435	51.1%	15 303	48.8%	10.8%
Service charges - refuse revenue	56 130	14 122	25.2%	14 172	25.2%	28 294	50.4%	13 212	50.0%	7.3%
Service charges - other	-	0	-	-	-	0	-	0	-	(100.0%)
Rental of facilities and equipment	7 966	1 803	22.6%	3 465	43.5%	5 268	66.1%	2 779	53.7%	24.7%
Interest earned - external investments	6 166	1 376	22.3%	1 934	31.4%	3 310	53.7%	1 438	37.8%	34.5%
Interest earned - outstanding debtors	2 288	547	23.9%	557	24.3%	1 103	48.2%	510	46.9%	9.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	7 965	2 185	27.4%	2 372	29.8%	4 557	57.2%	1 760	56.2%	34.8%
Licences and permits	2 229	519	23.3%	454	20.4%	973	43.6%	494	48.7%	(8.1%)
Agency services	2 480	705	28.4%	700	28.2%	1 405	56.7%	626	52.0%	11.9%
Transfers recognised - operational	58 407	21 703	37.2%	21 328	36.5%	43 030	73.7%	22 058	59.3%	(3.3%)
Other own revenue	23 851	4 397	18.4%	5 712	23.9%	10 109	42.4%	5 130	42.1%	11.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	869 588	177 739	20.4%	217 701	25.0%	395 441	45.5%	206 418	45.4%	5.5%
Employee related costs	280 066	59 236	21.2%	75 021	26.8%	134 257	47.9%	69 056	49.7%	8.6%
Remuneration of councillors	8 516	1 974	23.2%	1 825	21.4%	3 799	44.6%	1 866	49.0%	(2.2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	109 265	27 316	25.0%	27 316	25.0%	54 633	50.0%	25 952	50.0%	5.3%
Finance charges	45 162	1 277	2.8%	14 306	31.7%	15 584	34.5%	14 373	34.3%	(.5%)
Bulk purchases	169 444	42 199	24.9%	36 108	21.3%	78 307	46.2%	33 500	46.2%	7.8%
Other Materials	17 295	2 402	13.9%	4 886	28.2%	7 287	42.1%	3 974	40.6%	23.0%
Contracted services	81 062	11 209	13.8%	18 688	23.1%	29 897	36.9%	16 301	38.7%	14.6%
Transfers and grants	41 370	10 304	24.9%	10 817	26.1%	21 122	51.1%	9 557	49.0%	13.2%
Other expenditure	117 407	21 821	18.6%	28 734	24.5%	50 555	43.1%	31 838	39.5%	(9.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(82 980)	28 479		(18 318)		10 161		(25 276)		
Transfers recognised - capital	34 234	1 568	4.6%	14 464	42.3%	16 032	46.8%	8 301	29.5%	74.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(48 747)	30 047		(3 853)		26 193		(16 975)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(48 747)	30 047		(3 853)		26 193		(16 975)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(48 747)	30 047		(3 853)		26 193		(16 975)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(48 747)	30 047		(3 853)		26 193		(16 975)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	97 721	8 576	8.8%	28 760	29.4%	37 336	38.2%	16 223	39.5%	77.3%
National Government	24 174	1 568	6.5%	6 547	27.1%	8 115	33.6%	3 634	23.4%	80.1%
Provincial Government	10 060	-	-	8 110	80.6%	8 110	80.6%	518	17.7%	1 465.8%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	1 000	766	76.6%	234	23.4%	1 000	100.0%	-	-	(100.0%)
Transfers recognised - capital	35 234	2 334	6.6%	14 892	42.3%	17 225	48.9%	4 152	21.2%	258.6%
Borrowing	46 923	5 966	12.7%	10 999	23.4%	16 965	36.2%	11 001	56.5%	-
Internally generated funds	14 430	270	1.9%	2 820	19.5%	3 091	21.4%	1 070	18.6%	163.6%
Public contributions and donations	1 134	5	.4%	49	4.4%	55	4.8%	-	-	(100.0%)
Capital Expenditure Standard Classification	97 721	8 576	8.8%	28 760	29.4%	37 336	38.2%	16 223	39.5%	77.3%
Governance and Administration	16 815	239	1.4%	1 552	9.2%	1 791	10.6%	727	21.3%	113.5%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	16 815	239	1.4%	1 552	9.2%	1 791	10.6%	727	21.3%	113.5%
Community and Public Safety	21 205	297	1.4%	9 779	46.1%	10 077	47.5%	379	11.5%	2 478.0%
Community & Social Services	5 635	37	.6%	1 034	18.4%	1 070	19.0%	379	-	172.6%
Sport And Recreation	3 090	261	8.4%	378	12.2%	639	20.7%	-	.4%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	12 480	-	-	8 367	67.0%	8 367	67.0%	-	13.3%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 400	1 307	24.2%	1 938	35.9%	3 244	60.1%	3 984	32.9%	(51.4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	5 400	1 307	24.2%	1 938	35.9%	3 244	60.1%	3 984	32.9%	(51.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	54 300	6 732	12.4%	15 492	28.5%	22 224	40.9%	11 133	51.1%	39.2%
Electricity	17 000	975	5.7%	1 817	10.7%	2 792	16.4%	3 090	52.8%	(41.2%)
Water	12 800	4 254	33.2%	6 995	54.6%	11 249	87.9%	5 718	60.3%	22.3%
Waste Water Management	14 300	1 503	10.5%	1 895	13.2%	3 398	23.8%	1 824	32.7%	3.9%
Waste Management	10 200	-	-	4 785	46.9%	4 785	46.9%	501	49.5%	855.7%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	817 938	211 104	25.8%	213 463	26.1%	424 567	51.9%	192 222	49.7%	11.0%
Ratepayers and other	716 842	185 911	25.9%	174 180	24.3%	360 091	50.2%	159 915	50.0%	8.9%
Government - operating	58 407	21 703	37.2%	21 328	36.5%	43 030	73.7%	22 058	58.8%	(3.3%)
Government - capital	34 234	1 568	4.6%	15 464	45.2%	17 032	49.8%	8 301	30.0%	86.3%
Interest	8 454	1 922	22.7%	2 490	29.5%	4 413	52.2%	1 949	39.8%	27.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(740 057)	(142 092)	19.2%	(191 194)	25.8%	(333 286)	45.0%	(191 193)	47.4%	-
Suppliers and employees	(653 525)	(130 510)	20.0%	(166 070)	25.4%	(296 580)	45.4%	(167 263)	48.2%	(.7%)
Finance charges	(45 162)	(1 277)	2.8%	(14 306)	31.7%	(15 584)	34.5%	(14 373)	34.3%	(.5%)
Transfers and grants	(41 370)	(10 304)	24.9%	(10 817)	26.1%	(21 122)	51.1%	(9 557)	49.0%	13.2%
Net Cash from/(used) Operating Activities	77 880	69 012	88.6%	22 269	28.6%	91 281	117.2%	1 029	72.9%	2 064.1%
Cash Flow from Investing Activities										
Receipts	(3 678)	(1 426)	38.8%	(1 334)	36.3%	(2 761)	75.0%	(1 353)	130.5%	(1.4%)
Proceeds on disposal of PPE	2 134	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	15	0	1.9%	7	43.5%	7	45.4%	9	19.5%	(27.7%)
Decrease (increase) in non-current investments	(5 827)	(1 426)	24.5%	(1 341)	23.0%	(2 767)	47.5%	(1 362)	42.3%	(1.6%)
Payments	(97 721)	(8 576)	8.8%	(28 760)	29.4%	(37 336)	38.2%	(16 223)	39.5%	77.3%
Capital assets	(97 721)	(8 576)	8.8%	(28 760)	29.4%	(37 336)	38.2%	(16 223)	39.5%	77.3%
Net Cash from/(used) Investing Activities	(101 399)	(10 002)	9.9%	(30 095)	29.7%	(40 096)	39.5%	(17 576)	40.9%	71.2%
Cash Flow from Financing Activities										
Receipts	48 224	2 305	4.8%	643	1.3%	2 948	6.1%	515	3.5%	24.9%
Short term loans	5 520	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	40 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 703	2 305	85.3%	643	23.8%	2 948	109.1%	515	52.4%	24.9%
Payments	(21 061)	(1 657)	7.9%	(8 301)	39.4%	(9 958)	47.3%	(7 745)	64.1%	7.2%
Repayment of borrowing	(21 061)	(1 657)	7.9%	(8 301)	39.4%	(9 958)	47.3%	(7 745)	64.1%	7.2%
Net Cash from/(used) Financing Activities	27 163	648	2.4%	(7 657)	(28.2%)	(7 010)	(25.8%)	(7 230)	(26.0%)	5.9%
Net Increase/(Decrease) in cash held	3 644	59 658	1 637.2%	(15 483)	(424.9%)	44 175	1 212.3%	(23 777)	85.3%	(34.9%)
Cash/cash equivalents at the year begin:	84 406	63 158	74.8%	122 817	145.5%	63 158	74.8%	101 855	91.9%	20.6%
Cash/cash equivalents at the year end:	88 050	122 817	139.5%	107 333	121.9%	107 333	121.9%	78 078	92.5%	37.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 740	73.6%	246	1.7%	166	1.1%	3 449	23.6%	14 600	20.9%	-	-	4 264	29.0%
Trade and Other Receivables from Exchange Transactions - Electricity	11 012	77.5%	303	2.1%	170	1.2%	2 727	19.2%	14 212	20.3%	-	-	1 270	8.0%
Receivables from Non-exchange Transactions - Property Rates	12 502	76.0%	365	2.2%	265	1.6%	3 328	20.2%	16 461	23.5%	-	-	3 907	23.0%
Receivables from Exchange Transactions - Waste Water Management	5 827	68.2%	177	2.1%	131	1.5%	2 415	28.3%	8 549	12.2%	-	-	2 853	33.0%
Receivables from Exchange Transactions - Waste Management	4 304	68.6%	170	2.7%	107	1.7%	1 693	27.0%	6 274	9.0%	-	-	1 573	25.0%
Receivables from Exchange Transactions - Property Rental Debtors	146	46.2%	15	4.6%	11	3.4%	144	45.7%	316	.5%	-	-	221	70.0%
Interest on Arrear Debtor Accounts	65	1.5%	25	.6%	26	.6%	4 238	97.3%	4 355	6.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 773	34.5%	214	4.2%	147	2.9%	3 004	58.5%	5 138	7.4%	-	-	2 826	55.0%
Total By Income Source	46 369	66.3%	1 515	2.2%	1 023	1.5%	20 998	30.0%	69 905	100.0%	-	-	16 916	24.0%
Debtors Age Analysis By Customer Group														
Organs of State	356	44.5%	40	5.0%	30	3.7%	374	46.7%	800	1.1%	-	-	-	-
Commercial	6 193	86.7%	120	1.7%	43	.6%	786	11.0%	7 143	10.2%	-	-	646	9.0%
Households	39 819	64.3%	1 354	2.2%	950	1.5%	19 839	32.0%	61 962	88.6%	-	-	16 270	26.0%
Other	1	100.0%	-	-	-	-	-	-	1	-	-	-	-	-
Total By Customer Group	46 369	66.3%	1 515	2.2%	1 023	1.5%	20 998	30.0%	69 905	100.0%	-	-	16 916	24.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 356	100.0%	-	-	-	-	-	-	2 356	25.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 751	100.0%	-	-	-	-	-	-	6 751	74.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9 107	100.0%	-	-	-	-	-	-	9 107	100.0%

Contact Details

Municipal Manager	Mr Coenie Groenewald	028 313 8003
Financial Manager	Mrs Santie Reyneke-Naude	028 313 8040

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE AGULHAS (WC033)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	218 845	82 889	37.9%	40 360	18.4%	123 248	56.3%	45 339	57.1%	(11.0%)
Property rates	42 304	42 700	100.9%	84	.2%	42 783	101.1%	(13)	99.7%	(759.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	74 134	19 043	25.7%	18 312	24.7%	37 355	50.4%	18 039	49.6%	1.5%
Service charges - water revenue	20 238	4 233	20.9%	4 875	24.1%	9 108	45.0%	4 311	44.2%	13.1%
Service charges - sanitation revenue	8 446	2 146	25.4%	2 243	26.6%	4 389	52.0%	2 025	53.0%	10.8%
Service charges - refuse revenue	12 912	3 209	24.9%	3 231	25.0%	6 439	49.9%	2 834	50.6%	14.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 287	1 637	31.0%	1 935	36.6%	3 571	67.5%	1 796	51.1%	7.7%
Interest earned - external investments	1 666	349	20.9%	458	27.5%	807	48.4%	384	43.5%	19.4%
Interest earned - outstanding debtors	723	211	29.2%	264	36.5%	475	65.7%	199	45.9%	32.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	572	118	20.6%	109	19.1%	227	39.7%	112	21.0%	(2.6%)
Licences and permits	1 223	300	24.5%	318	26.0%	618	50.6%	306	46.4%	4.0%
Agency services	1 306	209	16.0%	226	17.3%	434	33.2%	313	47.1%	(27.9%)
Transfers recognised - operational	47 665	7 942	16.7%	7 619	16.0%	15 562	32.6%	13 303	45.6%	(42.7%)
Other own revenue	2 366	793	33.5%	685	28.9%	1 478	62.5%	1 728	78.4%	(60.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	226 480	51 581	22.8%	52 940	23.4%	104 521	46.2%	57 384	42.6%	(7.7%)
Employee related costs	78 871	18 258	23.1%	22 327	28.3%	40 585	51.5%	19 759	46.5%	13.0%
Remuneration of councillors	3 511	819	23.3%	846	24.1%	1 666	47.4%	768	46.0%	10.2%
Debt impairment	1 095	620	56.6%	413	37.8%	1 033	94.4%	-	-	(100.0%)
Depreciation and asset impairment	6 945	2 061	29.7%	1 374	19.8%	3 435	49.5%	-	-	(100.0%)
Finance charges	1 242	-	-	42	3.4%	42	3.4%	53	19.1%	(19.9%)
Bulk purchases	59 397	18 702	31.5%	12 781	21.5%	31 482	53.0%	15 477	55.0%	(17.4%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	1 430	538	37.6%	734	51.3%	1 272	88.9%	751	104.8%	(2.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	73 989	10 583	14.3%	14 422	19.5%	25 006	33.8%	20 576	35.1%	(29.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 635)	31 307		(12 580)		18 727		(12 046)		
Transfers recognised - capital	11 071	1 688	15.3%	2 344	21.2%	4 032	36.4%	4 789	73.4%	(51.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 436	32 996		(10 236)		22 759		(7 257)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 436	32 996		(10 236)		22 759		(7 257)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 436	32 996		(10 236)		22 759		(7 257)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 436	32 996		(10 236)		22 759		(7 257)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	14 701	1 955	13.3%	3 170	21.6%	5 125	34.9%	8 519	54.4%	(62.8%)
National Government	10 802	-	-	1 870	17.3%	1 870	17.3%	4 217	46.1%	(55.7%)
Provincial Government	269	95	35.4%	-	-	95	35.4%	714	1 018.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 071	95	.9%	1 870	16.9%	1 965	17.7%	4 931	60.5%	(62.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 631	1 860	51.2%	1 300	35.8%	3 160	87.0%	3 589	46.9%	(63.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	14 701	1 955	13.3%	3 170	21.6%	5 125	34.9%	8 519	54.4%	(62.8%)
Governance and Administration	1 286	65	5.0%	26	2.0%	90	7.0%	79	27.2%	(67.5%)
Executive & Council	57	38	67.5%	10	17.2%	48	84.7%	3	-	279.8%
Budget & Treasury Office	925	-	-	-	-	-	-	30	14.8%	(100.0%)
Corporate Services	305	27	8.7%	16	5.3%	43	14.0%	46	788.1%	(65.5%)
Community and Public Safety	3 761	640	17.0%	93	2.5%	732	19.5%	1 789	93.5%	(94.8%)
Community & Social Services	1 643	640	38.9%	93	5.6%	732	44.6%	1 789	216.9%	(94.8%)
Sport And Recreation	2 094	-	-	-	-	-	-	-	2.8%	-
Public Safety	24	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 573	1 055	13.9%	2 686	35.5%	3 741	49.4%	2 891	35.1%	(7.1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	7 573	1 055	13.9%	2 686	35.5%	3 741	49.4%	2 891	35.1%	(7.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 080	195	9.4%	366	17.6%	561	27.0%	3 760	57.8%	(90.3%)
Electricity	850	-	-	49	5.8%	49	5.8%	896	51.7%	(94.5%)
Water	900	181	20.2%	298	33.1%	480	53.3%	32	31.8%	837.7%
Waste Water Management	50	-	-	18	36.5%	18	36.5%	2 831	60.7%	(99.4%)
Waste Management	280	14	4.9%	-	-	14	4.9%	1	8.2%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	224 094	66 503	29.7%	71 030	31.7%	137 533	61.4%	63 071	49.2%	12.6%
Ratepayers and other	162 968	46 310	28.4%	46 660	28.6%	92 971	57.0%	45 001	48.9%	3.7%
Government - operating	47 665	18 258	38.3%	17 384	36.5%	35 642	74.8%	17 541	51.3%	(.9%)
Government - capital	11 071	1 375	12.4%	6 288	56.8%	7 663	69.2%	-	43.0%	(100.0%)
Interest	2 390	560	23.4%	696	29.1%	1 256	52.6%	529	48.5%	31.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(213 924)	(54 277)	25.4%	(67 447)	31.5%	(121 724)	56.9%	(45 335)	39.1%	48.8%
Suppliers and employees	(212 682)	(54 277)	25.5%	(67 447)	31.7%	(121 724)	57.2%	(45 335)	39.2%	48.8%
Finance charges	(1 242)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	10 170	12 226	120.2%	3 582	35.2%	15 809	155.5%	17 736	175.3%	(79.8%)
Cash Flow from Investing Activities										
Receipts	6	5	77.7%	12	178.0%	17	255.7%	-	8.3%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	6	5	77.7%	12	178.0%	17	255.7%	-	8.3%	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(14 701)	(1 955)	13.3%	(3 132)	21.3%	(5 087)	34.6%	(9 560)	58.4%	(67.2%)
Capital assets	(14 701)	(1 955)	13.3%	(3 132)	21.3%	(5 087)	34.6%	(9 560)	58.4%	(67.2%)
Net Cash from/(used) Investing Activities	(14 695)	(1 950)	13.3%	(3 120)	21.2%	(5 070)	34.5%	(9 560)	58.4%	(67.4%)
Cash Flow from Financing Activities										
Receipts	213	75	35.3%	19	8.9%	94	44.2%	15	16.0%	22.9%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	213	75	35.3%	19	8.9%	94	44.2%	15	16.0%	22.9%
Payments	(311)	-	-	(77)	24.8%	(77)	24.8%	-	-	(100.0%)
Repayment of borrowing	(311)	-	-	(77)	24.8%	(77)	24.8%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(98)	75	(76.2%)	(58)	59.0%	17	(17.3%)	15	(16.1%)	(475.7%)
Net Increase/(Decrease) in cash held	(4 623)	10 351	(223.9%)	404	(8.7%)	10 755	(232.6%)	8 192	(238.4%)	(95.1%)
Cash/cash equivalents at the year begin:	18 066	21 407	118.5%	31 758	175.8%	21 407	118.5%	30 452	132.3%	4.3%
Cash/cash equivalents at the year end:	13 443	31 758	236.2%	32 163	239.3%	32 163	239.3%	38 644	404.2%	(16.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 136	47.5%	229	5.1%	157	3.5%	1 976	43.9%	4 499	18.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 346	82.1%	229	3.0%	89	1.2%	1 065	13.8%	7 729	31.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 035	33.9%	126	2.1%	1 634	27.2%	2 210	36.8%	6 004	24.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	662	43.9%	86	5.7%	61	4.0%	701	46.4%	1 510	6.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 010	48.1%	114	5.4%	74	3.5%	902	43.0%	2 100	8.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	89.6%	0	.2%	0	.2%	0	10.0%	4	-	-	-	-	-
Interest on Arrear Debtor Accounts	21	1.7%	14	1.1%	50	3.9%	1 195	93.4%	1 279	5.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(131)	(7.2%)	135	7.4%	109	6.0%	1 713	93.8%	1 826	7.3%	346	19.0%	-	-
Total By Income Source	12 085	48.4%	932	3.7%	2 172	8.7%	9 763	39.1%	24 952	100.0%	346	1.4%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	70	4.8%	20	1.4%	671	46.1%	693	47.7%	1 454	5.8%	-	-	-	-
Commercial	2 925	85.0%	82	2.4%	39	1.1%	395	11.5%	3 440	13.8%	-	-	-	-
Households	9 118	45.9%	827	4.2%	1 311	6.6%	8 597	43.3%	19 853	79.6%	-	-	-	-
Other	(29)	(14.0%)	3	1.6%	151	74.0%	78	38.4%	204	.8%	346	170.0%	-	-
Total By Customer Group	12 085	48.4%	932	3.7%	2 172	8.7%	9 763	39.1%	24 952	100.0%	346	1.4%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4 380	100.0%	-	-	-	-	-	-	4 380	73.5%
Bulk Water	126	100.0%	-	-	-	-	-	-	126	2.1%
PAYE deductions	901	100.0%	-	-	-	-	-	-	901	15.1%
VAT (output less input)	314	100.0%	-	-	-	-	-	-	314	5.3%
Pensions / Retirement	240	100.0%	-	-	-	-	-	-	240	4.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 962	100.0%	-	-	-	-	-	-	5 962	100.0%

Contact Details

Municipal Manager	Mr Dean O'Neill	028 425 5500
Financial Manager	Mr Hannes van Biljon	028 425 5500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWELLENDAM (WC034)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	185 216	62 768	33.9%	50 462	27.2%	113 230	61.1%	33 158	54.5%	52.2%
Property rates	30 262	27 113	89.6%	(606)	(2.0%)	26 507	87.6%	481	107.2%	(225.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	63 423	14 271	22.5%	12 468	19.7%	26 739	42.2%	13 045	52.3%	(4.4%)
Service charges - water revenue	10 985	2 589	23.6%	2 470	22.5%	5 059	46.1%	2 061	42.8%	19.9%
Service charges - sanitation revenue	13 812	3 227	23.4%	2 930	21.2%	6 157	44.6%	2 609	47.9%	12.3%
Service charges - refuse revenue	7 621	2 073	27.2%	1 836	24.1%	3 909	51.3%	1 399	47.7%	31.2%
Service charges - other	10	1	7.9%	5	54.6%	6	62.5%	(2)	(5.1%)	(406.9%)
Rental of facilities and equipment	912	300	32.9%	323	35.4%	623	68.4%	1 320	50.0%	(75.5%)
Interest earned - external investments	450	201	44.6%	228	50.7%	429	95.3%	32	49.5%	619.1%
Interest earned - outstanding debtors	1 300	19	1.5%	97	7.5%	116	8.9%	2	18.7%	3 929.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 269	1 295	39.6%	1 377	42.1%	2 672	81.7%	862	97.9%	59.7%
Licences and permits	-	-	-	-	-	-	-	484	182 521.4%	(100.0%)
Agency services	2 185	815	37.3%	801	36.7%	1 616	74.0%	6	.6%	12 861.9%
Transfers recognised - operational	49 964	10 527	21.1%	27 454	54.9%	37 981	76.0%	10 602	36.4%	158.9%
Other own revenue	1 024	338	33.0%	322	31.5%	661	64.5%	255	43.4%	26.3%
Gains on disposal of PPE	-	-	-	756	-	756	-	-	-	(100.0%)
Operating Expenditure	195 679	38 400	19.6%	54 075	27.6%	92 475	47.3%	42 736	39.8%	26.5%
Employee related costs	66 828	13 495	20.2%	15 306	22.9%	28 801	43.1%	13 154	45.9%	16.4%
Remuneration of councillors	3 526	825	23.4%	776	22.0%	1 601	45.4%	694	46.2%	11.9%
Debt impairment	2 765	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 944	2 144	24.0%	2 144	24.0%	4 287	47.9%	3 001	50.0%	(28.6%)
Finance charges	6 136	1 376	22.4%	535	8.7%	1 911	31.1%	1 404	19.0%	(61.9%)
Bulk purchases	41 848	10 297	24.6%	8 995	21.5%	19 292	46.1%	7 969	43.4%	12.9%
Other Materials	1 519	111	7.3%	143	9.4%	254	16.7%	241	13.7%	(40.6%)
Contracted services	-	177	-	-	-	177	-	-	-	-
Transfers and grants	1 690	180	10.7%	443	26.2%	623	36.8%	270	44.2%	63.9%
Other expenditure	62 424	9 796	15.7%	25 733	41.2%	35 529	56.9%	16 004	37.2%	60.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 463)	24 368		(3 612)		20 755		(9 578)		
Transfers recognised - capital	11 016	4 628	42.0%	8 622	78.3%	13 251	120.3%	1 034	12.1%	733.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	553	28 996		5 010		34 006		(8 543)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	553	28 996		5 010		34 006		(8 543)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	553	28 996		5 010		34 006		(8 543)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	553	28 996		5 010		34 006		(8 543)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	18 762	4 692	25.0%	6 627	35.3%	11 319	60.3%	362	2.3%	1 729.8%
National Government	10 418	4 692	45.0%	6 359	61.0%	11 051	106.1%	302	4.5%	2 003.2%
Provincial Government	598	-	-	251	42.1%	251	42.1%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 016	4 692	42.6%	6 611	60.0%	11 302	102.6%	302	3.4%	2 086.4%
Borrowing	7 746	-	-	16	.2%	16	.2%	-	-	(100.0%)
Internally generated funds	-	-	-	-	-	-	-	60	5.4%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	18 762	4 692	25.0%	6 627	35.3%	11 319	60.3%	362	2.3%	1 729.8%
Governance and Administration	1 006	24	2.4%	66	6.6%	90	9.0%	-	-	(100.0%)
Executive & Council	50	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	529	11	2.0%	39	7.3%	49	9.3%	-	-	(100.0%)
Corporate Services	427	14	3.2%	27	6.4%	41	9.6%	-	-	(100.0%)
Community and Public Safety	2 343	4	.2%	378	16.1%	382	16.3%	60	15.0%	532.1%
Community & Social Services	2 343	4	.2%	251	10.7%	255	10.9%	60	15.0%	320.3%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	127	-	127	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 132	239	7.6%	758	24.2%	996	31.8%	-	-	(100.0%)
Planning and Development	291	-	-	-	-	-	-	-	-	-
Road Transport	2 840	239	8.4%	758	26.7%	996	35.1%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	12 282	4 425	36.0%	5 425	44.2%	9 850	80.2%	302	.5%	1 694.2%
Electricity	1 000	-	-	-	-	-	-	-	-	-
Water	6 923	1 783	25.8%	1 068	15.4%	2 850	41.2%	302	.5%	253.1%
Waste Water Management	4 359	2 643	60.6%	4 358	100.0%	7 000	160.6%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	191 016	56 223	29.4%	62 638	32.8%	118 861	62.2%	45 228	48.1%	38.5%
Ratepayers and other	128 286	47 734	37.2%	54 405	42.4%	102 139	79.6%	45 153	86.7%	20.5%
Government - operating	49 964	8 288	16.6%	8 005	16.0%	16 293	32.6%	-	-	(100.0%)
Government - capital	11 016	-	-	-	-	-	-	-	-	-
Interest	1 750	201	11.5%	228	13.1%	429	24.5%	75	9.9%	203.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(180 491)	(36 138)	20.0%	(58 001)	32.1%	(94 139)	52.2%	(33 839)	50.5%	71.4%
Suppliers and employees	(172 665)	(35 958)	20.8%	(57 023)	33.0%	(92 981)	53.9%	(33 569)	52.8%	69.9%
Finance charges	(6 136)	-	-	(535)	8.7%	(535)	8.7%	-	-	(100.0%)
Transfers and grants	(1 690)	(180)	10.7%	(443)	26.2%	(623)	36.8%	(270)	44.2%	63.9%
Net Cash from/(used) Operating Activities	10 525	20 085	190.8%	4 637	44.1%	24 722	234.9%	11 389	35.2%	(59.3%)
Cash Flow from Investing Activities										
Receipts	72	-	-	8 000	11 111.1%	8 000	11 111.1%	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	72	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	8 000	-	8 000	-	-	-	(100.0%)
Payments	(18 762)	(4 699)	25.0%	(6 627)	35.3%	(11 326)	60.4%	-	-	(100.0%)
Capital assets	(18 762)	(4 699)	25.0%	(6 627)	35.3%	(11 326)	60.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(18 690)	(4 699)	25.1%	1 373	(7.3%)	(3 326)	17.8%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	7 806	120	1.5%	66	.9%	187	2.4%	46	.5%	45.4%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 746	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	60	120	200.4%	66	110.8%	187	311.2%	46	113.1%	45.4%
Payments	(2 118)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 118)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	5 688	120	2.1%	66	1.2%	187	3.3%	46	.5%	45.4%
Net Increase/(Decrease) in cash held	(2 476)	15 507	(626.2%)	6 076	(245.4%)	21 583	(871.6%)	11 435	(145.3%)	(46.9%)
Cash/cash equivalents at the year begin:	7 222	1 927	26.7%	17 434	241.4%	1 927	26.7%	5 104	119.5%	241.6%
Cash/cash equivalents at the year end:	4 745	17 434	367.4%	23 510	495.4%	23 510	495.4%	16 539	(443.8%)	42.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 567	22.3%	385	3.3%	305	2.6%	8 272	71.8%	11 529	32.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 228	54.8%	335	4.3%	160	2.1%	2 992	38.8%	7 715	21.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 392	29.6%	163	3.5%	117	2.5%	3 036	64.5%	4 709	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 304	24.1%	204	3.8%	144	2.7%	3 753	69.4%	5 404	15.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	863	25.4%	134	3.9%	99	2.9%	2 295	67.7%	3 391	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	21	12.5%	3	1.5%	2	.9%	145	85.0%	170	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	13	.5%	40	1.5%	25	1.0%	2 511	97.0%	2 590	7.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 709)	2 222.2%	43	(56.4%)	120	(155.9%)	1 469	(1 909.9%)	(77)	(.2%)	-	-	-	-
Total By Income Source	8 679	24.5%	1 307	3.7%	972	2.7%	24 474	69.1%	35 431	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	336	12.5%	86	3.2%	87	3.2%	2 173	81.1%	2 681	7.6%	-	-	-	-
Commercial	2 769	50.7%	163	3.0%	123	2.3%	2 409	44.1%	5 465	15.4%	-	-	-	-
Households	5 310	20.5%	791	3.1%	566	2.2%	19 179	74.2%	25 848	73.0%	-	-	-	-
Other	264	18.3%	267	18.6%	196	13.6%	712	49.5%	1 438	4.1%	-	-	-	-
Total By Customer Group	8 679	24.5%	1 307	3.7%	972	2.7%	24 474	69.1%	35 431	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	892	84.3%	160	15.1%	-	-	6	.6%	1 058	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	892	84.3%	160	15.1%	-	-	6	.6%	1 058	100.0%

Contact Details

Municipal Manager	Mr C M Africa	028 514 8500
Financial Manager	Mr H B Schlebusch	028 514 8500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERBERG (DC3)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	113 921	47 206	41.4%	32 831	28.8%	80 037	70.3%	36 425	72.8%	(9.9%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	33	-	33	-	-	-	(100.0%)
Service charges - other	648	318	49.0%	74	11.4%	391	60.4%	99	91.9%	(25.8%)
Rental of facilities and equipment	11 162	8 644	77.4%	1 309	11.7%	9 953	89.2%	1 282	83.4%	2.1%
Interest earned - external investments	500	56	11.2%	249	49.8%	305	61.0%	413	122.2%	(39.7%)
Interest earned - outstanding debtors	4	0	7.6%	1	16.3%	1	23.9%	1	53.3%	(37.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	20	-	20	-	47	-	(57.3%)
Licences and permits	49	19	38.5%	(2)	(3.9%)	17	34.6%	9	51.3%	(121.2%)
Agency services	4 873	-	-	12 360	253.7%	12 360	253.7%	1 338	64.7%	823.7%
Transfers recognised - operational	95 423	27 650	29.0%	16 939	17.8%	44 588	46.7%	32 314	70.3%	(47.6%)
Other own revenue	412	10 520	2 552.6%	1 848	448.4%	12 368	3 001.1%	107	27.5%	1 625.4%
Gains on disposal of PPE	850	-	-	-	-	-	-	814	-	(100.0%)
Operating Expenditure	116 966	26 489	22.6%	41 769	35.7%	68 258	58.4%	35 330	55.0%	18.2%
Employee related costs	63 417	14 815	23.4%	14 729	23.2%	29 545	46.6%	13 958	51.5%	5.5%
Remuneration of councillors	5 036	1 240	24.6%	1 163	23.1%	2 403	47.7%	992	42.0%	17.2%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 997	-	-	325	16.3%	325	16.3%	1 005	39.3%	(67.6%)
Finance charges	141	125	89.0%	503	358.0%	628	447.0%	112	9.4%	348.8%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	11	-	11	-	46	14.3%	(75.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	46 376	10 309	22.2%	25 036	54.0%	35 345	76.2%	19 217	63.0%	30.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 045)	20 718		(8 938)		11 779		1 095		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 045)	20 718		(8 938)		11 779		1 095		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(3 045)	20 718		(8 938)		11 779		1 095		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 045)	20 718		(8 938)		11 779		1 095		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 045)	20 718		(8 938)		11 779		1 095		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	767	51	6.7%	115	14.9%	166	21.6%	411	5.3%	(72.1%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	3.4%	-
Internally generated funds	767	51	6.7%	115	14.9%	166	21.6%	411	17.9%	(72.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	767	51	6.7%	115	14.9%	166	21.6%	411	5.3%	(72.1%)
Governance and Administration	170	28	16.4%	5	2.7%	33	19.1%	231	24.9%	(98.0%)
Executive & Council	20	3	15.0%	-	-	3	15.0%	-	9.0%	-
Budget & Treasury Office	115	-	-	-	-	-	-	1	9.2%	(100.0%)
Corporate Services	35	25	71.2%	5	13.2%	30	84.4%	230	29.0%	(98.0%)
Community and Public Safety	560	22	4.0%	110	19.6%	132	23.6%	128	13.5%	(14.1%)
Community & Social Services	-	21	-	-	-	21	-	-	-	-
Sport And Recreation	60	-	-	52	87.0%	52	87.0%	99	27.0%	(47.5%)
Public Safety	500	1	.3%	58	11.5%	59	11.8%	19	9.2%	209.1%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	10	-	(100.0%)
Economic and Environmental Services	37	1	3.1%	-	-	1	3.1%	52	15.3%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	52.9%	-
Environmental Protection	37	1	3.1%	-	-	1	3.1%	52	8.5%	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	112 590	43 020	38.2%	34 450	30.6%	77 470	68.8%	31 033	66.9%	11.0%
Ratepayers and other	17 123	4 075	23.8%	5 655	33.0%	9 729	56.8%	4 754	55.4%	19.0%
Government - operating	94 963	38 607	40.7%	28 404	29.9%	67 011	70.6%	25 866	68.7%	9.8%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	504	339	67.2%	392	77.7%	731	144.9%	414	121.7%	(5.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(106 635)	(26 795)	25.1%	(39 852)	37.4%	(66 647)	62.5%	(34 302)	55.0%	16.2%
Suppliers and employees	(106 495)	(26 780)	25.1%	(39 779)	37.4%	(66 559)	62.5%	(34 190)	55.2%	16.3%
Finance charges	(141)	(15)	10.9%	(73)	51.7%	(88)	62.6%	(112)	19.4%	(35.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	5 955	16 225	272.5%	(5 402)	(90.7%)	10 823	181.8%	(3 269)	553.0%	65.2%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	814	72.2%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	814	72.2%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(767)	(47)	6.1%	(115)	14.9%	(161)	21.0%	(411)	2.4%	(72.1%)
Capital assets	(767)	(47)	6.1%	(115)	14.9%	(161)	21.0%	(411)	2.4%	(72.1%)
Net Cash from/(used) Investing Activities	(767)	(47)	6.1%	(115)	14.9%	(161)	21.0%	403	(5.4%)	(128.4%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(786)	(79)	10.0%	(467)	59.5%	(546)	69.5%	(412)	24.2%	13.4%
Repayment of borrowing	(786)	(79)	10.0%	(467)	59.5%	(546)	69.5%	(412)	24.2%	13.4%
Net Cash from/(used) Financing Activities	(786)	(79)	10.0%	(467)	59.5%	(546)	69.5%	(412)	(3.2%)	13.4%
Net Increase/(Decrease) in cash held	4 402	16 100	365.7%	(5 984)	(135.9%)	10 116	229.8%	(3 278)	8 150.9%	82.5%
Cash/cash equivalents at the year begin:	-	14 710	-	30 809	-	14 710	-	30 498	803.7%	1.0%
Cash/cash equivalents at the year end:	4 402	30 809	699.9%	24 826	564.0%	24 826	564.0%	27 220	1 569.4%	(8.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7	38.6%	1	7.4%	1	7.7%	8	46.4%	17	1.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	28	44.4%	4	6.6%	2	3.5%	29	45.4%	64	3.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1	30.1%	1	15.0%	1	15.0%	2	39.8%	4	.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4	34.2%	1	6.7%	1	4.6%	7	54.5%	12	.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	48	17.3%	14	5.2%	10	3.6%	204	73.9%	275	15.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	0	.9%	0	1.0%	3	98.1%	3	.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	535	38.9%	151	11.0%	38	2.8%	651	47.4%	1 375	78.6%	-	-	-	-
Total By Income Source	623	35.6%	172	9.8%	52	3.0%	903	51.6%	1 750	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(15)	(31.6%)	29	60.9%	-	-	33	70.7%	47	2.7%	-	-	-	-
Commercial	(17)	(49.5%)	15	43.9%	5	14.2%	31	91.4%	34	2.0%	-	-	-	-
Households	574	36.8%	129	8.2%	48	3.0%	810	51.9%	1 561	89.2%	-	-	-	-
Other	80	74.3%	-	-	-	-	28	25.7%	108	6.2%	-	-	-	-
Total By Customer Group	623	35.6%	172	9.8%	52	3.0%	903	51.6%	1 750	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	180	100.0%	-	-	-	-	-	-	180	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	180	100.0%	-	-	-	-	-	-	180	100.0%

Contact Details

Municipal Manager	Mr D P Beretti	028 425 1157
Financial Manager	Mr Johan Tesselaar	028 425 1157

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	114 096	30 166	26.4%	16 004	14.0%	46 170	40.5%	12 830	47.7%	24.7%
Property rates	11 763	13 189	112.1%	(47)	(.4%)	13 142	111.7%	(313)	93.7%	(84.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	31 710	7 923	25.0%	8 102	25.6%	16 025	50.5%	7 325	46.9%	10.6%
Service charges - water revenue	10 456	2 280	21.8%	2 437	23.3%	4 717	45.1%	3 087	59.8%	(21.1%)
Service charges - sanitation revenue	6 859	3 673	53.5%	536	7.8%	4 209	61.4%	290	52.4%	84.6%
Service charges - refuse revenue	4 432	1 380	31.1%	1 235	27.9%	2 615	59.0%	1 041	42.5%	18.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	329	66	20.2%	57	17.4%	124	37.5%	39	31.3%	47.5%
Interest earned - external investments	742	32	4.3%	324	43.6%	356	47.9%	71	124.9%	355.8%
Interest earned - outstanding debtors	2 164	1 147	53.0%	1 126	52.0%	2 273	105.0%	910	96.6%	23.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 005	131	6.5%	56	2.8%	187	9.3%	24	2.7%	134.7%
Licences and permits	194	34	17.6%	36	18.5%	70	36.1%	49	76.4%	(26.0%)
Agency services	717	103	14.4%	178	24.9%	282	39.3%	25	42.1%	626.9%
Transfers recognised - operational	37 405	-	-	1 786	4.8%	1 786	4.8%	-	19.9%	(100.0%)
Other own revenue	5 319	207	3.9%	178	3.3%	385	7.2%	283	84.9%	(37.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	114 156	21 440	18.8%	16 364	14.3%	37 804	33.1%	46 238	27.9%	(64.6%)
Employee related costs	40 142	9 725	24.2%	3 494	8.7%	13 219	32.9%	10 603	46.1%	(67.0%)
Remuneration of councillors	2 621	745	28.4%	409	15.6%	1 154	44.0%	704	58.9%	(41.9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 748	-	-	-	-	-	-	-	-	-
Finance charges	1 179	190	16.1%	190	16.1%	381	32.3%	100	34.0%	91.0%
Bulk purchases	25 901	6 279	24.2%	7 325	28.3%	13 604	52.5%	6 638	26.8%	10.4%
Other Materials	3 372	-	-	-	-	-	-	-	-	-
Contracted services	-	13	-	1 342	-	1 356	-	1 209	105.9%	11.1%
Transfers and grants	-	1 190	-	130	-	1 320	-	53	.3%	145.7%
Other expenditure	32 193	3 298	10.2%	3 473	10.8%	6 771	21.0%	26 932	54.1%	(87.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(61)	8 726		(360)		8 366		(33 408)		
Transfers recognised - capital	24 927	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 866	8 726		(360)		8 366		(33 408)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	24 866	8 726		(360)		8 366		(33 408)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 866	8 726		(360)		8 366		(33 408)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 866	8 726		(360)		8 366		(33 408)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	25 477	532	2.1%	5 644	22.2%	6 176	24.2%	5 840	45.2%	(3.4%)
National Government	24 627	532	2.2%	3 287	13.3%	3 819	15.5%	5 030	44.4%	(34.6%)
Provincial Government	300	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	2 356	-	2 356	-	-	-	(100.0%)
Transfers recognised - capital	24 927	532	2.1%	5 644	22.6%	6 176	24.8%	5 030	43.7%	12.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	550	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	810	-	(100.0%)
Capital Expenditure Standard Classification	25 477	532	2.1%	5 644	22.2%	6 176	24.2%	5 840	45.2%	(3.4%)
Governance and Administration	6 258	-	-	-	-	-	-	197	45.0%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	11	37.9%	(100.0%)
Budget & Treasury Office	525	-	-	-	-	-	-	-	-	-
Corporate Services	5 733	-	-	-	-	-	-	186	455.7%	(100.0%)
Community and Public Safety	-	52	-	3 266	-	3 318	-	4 191	2 267.6%	(22.1%)
Community & Social Services	-	52	-	3 256	-	3 308	-	33	-	9 676.7%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	10	-	10	-	4 137	-	(99.8%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	21	-	(100.0%)
Economic and Environmental Services	101	-	-	-	-	-	-	224	3.1%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	8	-	(100.0%)
Road Transport	101	-	-	-	-	-	-	216	3.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	19 118	480	2.5%	2 378	12.4%	2 858	14.9%	1 227	11.8%	93.8%
Electricity	9 696	-	-	-	-	-	-	-	-	-
Water	6 422	-	-	-	-	-	-	-	-	-
Waste Water Management	3 000	480	16.0%	2 378	79.3%	2 858	95.3%	1 227	74.6%	93.8%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	104 258	29 366	28.2%	30 684	29.4%	60 050	57.6%	12 329	51.6%	148.9%
Ratepayers and other	39 886	15 086	37.8%	14 774	37.0%	29 859	74.9%	8 222	99.2%	79.7%
Government - operating	37 705	10 424	27.6%	7 347	19.5%	17 771	47.1%	3 879	15.4%	89.4%
Government - capital	24 627	2 967	12.0%	7 502	30.5%	10 469	42.5%	-	-	(100.0%)
Interest	2 041	889	43.6%	1 061	52.0%	1 950	95.6%	228	36.6%	365.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(104 624)	(28 755)	27.5%	(15 628)	14.9%	(44 382)	42.4%	(26 472)	83.6%	(41.0%)
Suppliers and employees	(104 484)	(26 508)	25.4%	(15 105)	14.5%	(41 613)	39.8%	(26 320)	84.1%	(42.6%)
Finance charges	(140)	(423)	302.0%	(492)	350.8%	(915)	652.7%	(100)	34.0%	393.5%
Transfers and grants	-	(1 823)	-	(31)	-	(1 854)	-	(53)	-	(41.7%)
Net Cash from/(used) Operating Activities	(366)	612	(167.1%)	15 056	(4 111.8%)	15 668	(4 278.9%)	(14 144)	(39.6%)	(206.4%)
Cash Flow from Investing Activities										
Receipts	4 000	-	-	-	-	-	-	(19 500)	86.0%	(100.0%)
Proceeds on disposal of PPE	4 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	(19 500)	3 584.6%	(100.0%)
Payments	(25 477)	-	-	-	-	-	-	-	-	-
Capital assets	(25 477)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(21 477)	-	-	-	-	-	-	(19 500)	86.0%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	(7)	-	-	-	(7)	-	15	128.7%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(7)	-	-	-	(7)	-	15	128.7%	(100.0%)
Payments	(534)	(143)	26.8%	-	-	(143)	26.8%	(89)	(32.7%)	(100.0%)
Repayment of borrowing	(534)	(143)	26.8%	-	-	(143)	26.8%	(89)	(32.7%)	(100.0%)
Net Cash from/(used) Financing Activities	(534)	(150)	28.1%	-	-	(150)	28.1%	(74)	(28.9%)	(100.0%)
Net Increase/(Decrease) in cash held	(22 377)	462	(2.1%)	15 056	(67.3%)	15 518	(69.3%)	(33 718)	(412.4%)	(144.7%)
Cash/cash equivalents at the year begin:	15 024	1 165	7.8%	1 627	10.8%	1 165	7.8%	5 355	206.2%	(69.6%)
Cash/cash equivalents at the year end:	(7 353)	1 627	(22.1%)	16 683	(226.9%)	16 683	(226.9%)	(28 363)	(311.4%)	(158.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	764	5.2%	474	3.2%	384	2.6%	13 004	88.9%	14 626	22.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 138	62.0%	201	5.8%	55	1.6%	1 054	30.6%	3 448	5.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	659	5.0%	358	2.7%	723	5.5%	11 396	86.8%	13 137	20.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	420	3.6%	307	2.6%	294	2.5%	10 675	91.3%	11 696	17.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	421	3.5%	317	2.6%	311	2.6%	10 963	91.3%	12 012	18.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	1.8%	2	1.7%	2	1.6%	119	95.0%	125	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	13	.1%	28	.3%	9 360	99.6%	9 400	14.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 451)	(154.7%)	11	1.2%	9	1.0%	2 369	252.6%	938	1.4%	-	-	-	-
Total By Income Source	2 953	4.5%	1 683	2.6%	1 806	2.8%	58 939	90.1%	65 381	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(76)	(9.0%)	42	5.0%	431	51.2%	444	52.8%	841	1.3%	-	-	-	-
Commercial	1 927	82.9%	72	3.1%	28	1.2%	297	12.8%	2 325	3.6%	-	-	-	-
Households	874	2.6%	804	2.4%	751	2.2%	31 111	92.8%	33 539	51.3%	-	-	-	-
Other	228	.8%	765	2.7%	596	2.1%	27 088	94.5%	28 677	43.9%	-	-	-	-
Total By Customer Group	2 953	4.5%	1 683	2.6%	1 806	2.8%	58 939	90.1%	65 381	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 789	100.0%	-	-	-	-	-	-	2 789	20.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	16	100.0%	-	-	16	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	43	1.3%	168	5.1%	14	.4%	3 089	93.2%	3 315	24.5%
Auditor-General	2 265	32.1%	23	.3%	1 713	24.3%	3 057	43.3%	7 058	52.1%
Other	13	3.6%	345	92.9%	13	3.4%	1	.1%	372	2.7%
Total	5 110	37.7%	537	4.0%	1 756	13.0%	6 147	45.4%	13 550	100.0%

Contact Details

Municipal Manager	Mr Morne Hoogbaard	028 551 1023
Financial Manager	Mr Nigel Delo	028 551 1023

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	308 082	125 963	40.9%	60 699	19.7%	186 662	60.6%	54 579	65.3%	11.2%
Property rates	62 412	60 540	97.0%	849	1.4%	61 389	98.4%	237	100.6%	258.2%
Property rates - penalties and collection charges	262	42	16.2%	98	37.6%	141	53.8%	84	19.7%	17.7%
Service charges - electricity revenue	105 057	26 035	24.8%	23 730	22.6%	49 765	47.4%	22 346	47.2%	6.2%
Service charges - water revenue	27 556	7 200	26.1%	6 421	23.3%	13 621	49.4%	5 699	53.0%	12.7%
Service charges - sanitation revenue	19 109	6 862	35.9%	4 401	23.0%	11 263	58.9%	4 082	55.4%	7.8%
Service charges - refuse revenue	14 333	3 665	25.6%	3 590	25.0%	7 255	50.6%	3 315	51.5%	8.3%
Service charges - other	6 394	1 868	29.2%	2 541	39.7%	4 409	69.0%	2 594	71.4%	(2.1%)
Rental of facilities and equipment	3 698	959	25.9%	1 277	34.5%	2 236	60.5%	1 082	48.6%	18.1%
Interest earned - external investments	2 580	502	19.4%	1 307	50.7%	1 809	70.1%	855	55.1%	52.8%
Interest earned - outstanding debtors	785	158	20.1%	219	27.9%	377	48.0%	200	40.6%	9.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 316	3 023	70.0%	2 312	53.6%	5 335	123.6%	798	56.4%	189.8%
Licences and permits	307	28	9.1%	104	33.8%	132	42.9%	84	62.8%	23.3%
Agency services	1 521	382	25.1%	408	26.8%	789	51.9%	398	53.4%	2.4%
Transfers recognised - operational	51 637	12 838	24.9%	12 526	24.3%	25 364	49.1%	11 229	81.5%	11.5%
Other own revenue	3 114	829	26.6%	912	29.3%	1 741	55.9%	984	77.6%	(7.3%)
Gains on disposal of PPE	5 000	1 032	20.6%	6	.1%	1 037	20.7%	593	67.2%	(99.0%)
Operating Expenditure	310 244	66 777	21.5%	77 008	24.8%	143 785	46.3%	68 622	49.1%	12.2%
Employee related costs	108 408	24 767	22.8%	30 673	28.3%	55 440	51.1%	27 993	49.8%	9.6%
Remuneration of councillors	5 858	1 311	22.4%	1 271	21.7%	2 582	44.1%	1 203	47.5%	5.6%
Debt impairment	3 056	935	30.6%	1 705	55.8%	2 639	86.4%	1 588	62.7%	7.3%
Depreciation and asset impairment	21 795	4 853	22.3%	4 796	22.0%	9 650	44.3%	2 895	53.2%	65.7%
Finance charges	8 763	-	-	4 155	47.4%	4 155	47.4%	4 353	52.2%	(4.5%)
Bulk purchases	75 205	21 201	28.2%	15 478	20.6%	36 679	48.8%	13 611	46.8%	13.7%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	5 939	834	14.0%	1 434	24.1%	2 268	38.2%	622	16.6%	130.4%
Transfers and grants	-	-	-	-	-	-	-	4 543	-	(100.0%)
Other expenditure	81 220	12 876	15.9%	17 496	21.5%	30 372	37.4%	11 814	28.8%	48.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 162)	59 186		(16 308)		42 877		(14 043)		
Transfers recognised - capital	20 662	508	2.5%	4 037	19.5%	4 544	22.0%	1 449	12.9%	178.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 500	59 693		(12 272)		47 422		(12 594)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	18 500	59 693		(12 272)		47 422		(12 594)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 500	59 693		(12 272)		47 422		(12 594)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 500	59 693		(12 272)		47 422		(12 594)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	70 861	2 265	3.2%	6 740	9.5%	9 006	12.7%	3 261	9.5%	106.7%
National Government	19 397	1 203	6.2%	2 516	13.0%	3 719	19.2%	1 763	16.1%	42.7%
Provincial Government	417	-	-	1	.3%	1	.3%	5	.2%	(76.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	848	-	-	324	38.2%	324	38.2%	-	-	(100.0%)
Transfers recognised - capital	20 662	1 203	5.8%	2 841	13.7%	4 044	19.6%	1 768	14.5%	60.7%
Borrowing	39 765	654	1.6%	2 443	6.1%	3 097	7.8%	1 014	4.1%	141.0%
Internally generated funds	10 434	408	3.9%	1 456	14.0%	1 864	17.9%	480	17.0%	203.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	70 861	2 265	3.2%	6 740	9.5%	9 006	12.7%	3 261	9.5%	106.7%
Governance and Administration	1 442	251	17.4%	292	20.2%	543	37.7%	245	21.6%	19.0%
Executive & Council	38	19	50.1%	8	20.0%	27	70.1%	5	57.8%	50.4%
Budget & Treasury Office	53	9	16.9%	6	11.9%	15	28.8%	58	61.0%	(89.1%)
Corporate Services	1 350	223	16.5%	278	20.6%	501	37.1%	182	17.6%	52.9%
Community and Public Safety	4 139	1 102	26.6%	1 649	39.8%	2 751	66.5%	593	17.8%	178.3%
Community & Social Services	1 042	17	1.6%	31	3.0%	48	4.6%	15	2.0%	110.3%
Sport And Recreation	2 934	1 074	36.6%	1 579	53.8%	2 654	90.4%	296	13.8%	433.1%
Public Safety	163	11	6.7%	39	23.9%	50	30.6%	282	70.5%	(86.2%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 946	21	.1%	198	1.3%	219	1.5%	327	8.3%	(39.5%)
Planning and Development	7	6	95.0%	-	-	6	95.0%	-	-	-
Road Transport	14 939	15	.1%	198	1.3%	213	1.4%	327	8.3%	(39.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	50 334	891	1.8%	4 601	9.1%	5 493	10.9%	2 096	8.5%	119.5%
Electricity	27 832	662	2.4%	2 245	8.1%	2 907	10.4%	465	2.4%	382.7%
Water	7 451	43	.6%	53	.7%	96	1.3%	903	29.3%	(94.2%)
Waste Water Management	13 602	186	1.4%	2 303	16.9%	2 489	18.3%	728	9.1%	216.4%
Waste Management	1 450	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	319 175	95 368	29.9%	131 585	41.2%	226 953	71.1%	75 881	59.8%	73.4%
Ratepayers and other	243 511	81 444	33.4%	113 649	46.7%	195 093	80.1%	62 288	60.5%	82.5%
Government - operating	51 637	12 838	24.9%	12 526	24.3%	25 364	49.1%	11 229	81.5%	11.5%
Government - capital	20 662	508	2.5%	4 037	19.5%	4 544	22.0%	1 449	12.9%	178.6%
Interest	3 365	577	17.2%	1 374	40.8%	1 951	58.0%	915	46.6%	50.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(282 141)	(87 348)	31.0%	(119 336)	42.3%	(206 684)	73.3%	(70 366)	60.1%	69.6%
Suppliers and employees	(273 377)	(87 348)	32.0%	(115 181)	42.1%	(202 529)	74.1%	(66 014)	60.3%	74.5%
Finance charges	(8 763)	-	-	(4 155)	47.4%	(4 155)	47.4%	(4 353)	52.2%	(4.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	37 034	8 020	21.7%	12 249	33.1%	20 269	54.7%	5 515	57.9%	122.1%
Cash Flow from Investing Activities										
Receipts	5 000	1 032	20.6%	6	.1%	1 037	20.7%	593	67.1%	(99.0%)
Proceeds on disposal of PPE	5 000	1 032	20.6%	6	.1%	1 037	20.7%	593	67.2%	(99.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(70 861)	(2 265)	3.2%	(6 740)	9.5%	(9 006)	12.7%	(3 261)	9.5%	106.7%
Capital assets	(70 861)	(2 265)	3.2%	(6 740)	9.5%	(9 006)	12.7%	(3 261)	9.5%	106.7%
Net Cash from/(used) Investing Activities	(65 861)	(1 234)	1.9%	(6 735)	10.2%	(7 968)	12.1%	(2 668)	8.3%	152.4%
Cash Flow from Financing Activities										
Receipts	39 777	12 742	32.0%	77	.2%	12 819	32.2%	62	.4%	23.1%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	39 765	12 679	31.9%	-	-	12 679	31.9%	-	-	-
Increase (decrease) in consumer deposits	12	64	529.2%	77	640.7%	140	1 170.0%	62	100.7%	23.1%
Payments	(10 078)	-	-	(4 713)	46.8%	(4 713)	46.8%	(6 032)	55.8%	(21.9%)
Repayment of borrowing	(10 078)	-	-	(4 713)	46.8%	(4 713)	46.8%	(6 032)	55.8%	(21.9%)
Net Cash from/(used) Financing Activities	29 698	12 742	42.9%	(4 636)	(15.6%)	8 106	27.3%	(5 969)	(42.2%)	(22.3%)
Net Increase/(Decrease) in cash held	872	19 528	2 240.0%	878	100.7%	20 406	2 340.7%	(3 122)	559.7%	(128.1%)
Cash/cash equivalents at the year begin:	48 652	52 583	108.1%	72 111	148.2%	52 583	108.1%	59 045	272.2%	22.1%
Cash/cash equivalents at the year end:	49 524	72 111	145.6%	72 988	147.4%	72 988	147.4%	55 922	302.4%	30.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 856	47.9%	270	4.5%	548	9.2%	2 289	38.4%	5 962	14.1%	56	.9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 938	66.9%	211	2.0%	763	7.4%	2 462	23.7%	10 374	24.5%	24	.2%	-	-
Receivables from Non-exchange Transactions - Property Rates	5 885	43.7%	420	3.1%	2 632	19.5%	4 533	33.7%	13 470	31.8%	572	4.2%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 708	32.0%	253	4.7%	678	12.7%	2 694	50.5%	5 333	12.6%	108	2.0%	-	-
Receivables from Exchange Transactions - Waste Management	1 314	48.4%	171	6.3%	152	5.6%	1 080	39.8%	2 715	6.4%	73	2.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	9	-	-	-
Interest on Arrear Debtor Accounts	173	14.8%	30	2.6%	24	2.0%	940	80.6%	1 166	2.8%	60	5.1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	889	26.5%	192	5.7%	172	5.2%	2 095	62.6%	3 348	7.9%	209	6.2%	-	-
Total By Income Source	19 761	46.6%	1 546	3.6%	4 969	11.7%	16 092	38.0%	42 369	100.0%	1 111	2.6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	542	22.1%	71	2.9%	1 207	49.3%	628	25.7%	2 449	5.8%	-	-	-	-
Commercial	4 554	75.9%	151	2.5%	231	3.9%	1 063	17.7%	6 000	14.2%	-	-	-	-
Households	14 665	43.2%	1 323	3.9%	3 530	10.4%	14 401	42.5%	33 920	80.1%	1 111	3.3%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 761	46.6%	1 546	3.6%	4 969	11.7%	16 092	38.0%	42 369	100.0%	1 111	2.6%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 070	100.0%	-	-	-	-	-	-	2 070	65.6%
Bulk Water	491	100.0%	-	-	-	-	-	-	491	15.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	544	100.0%	-	-	-	-	-	-	544	17.2%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	49	97.2%	1	2.8%	-	-	-	-	50	1.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 154	100.0%	1	-	-	-	-	-	3 156	100.0%

Contact Details

Municipal Manager	Mr Johan Jacobs	028 713 8002
Financial Manager	Mrs L Viljoen	028 713 8010

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MOSSEL BAY (WC043)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	765 887	311 544	40.7%	149 073	19.5%	460 617	60.1%	132 010	58.5%	12.9%
Property rates	89 111	88 166	98.9%	305	.3%	88 471	99.3%	(107)	99.3%	(385.9%)
Property rates - penalties and collection charges	1 550	385	24.8%	434	28.0%	818	52.8%	440	46.1%	(1.5%)
Service charges - electricity revenue	320 365	87 670	27.4%	82 809	25.8%	170 479	53.2%	73 327	52.0%	12.9%
Service charges - water revenue	93 852	26 049	27.8%	22 040	23.5%	48 090	51.2%	19 936	52.1%	10.6%
Service charges - sanitation revenue	46 608	66 470	142.6%	(2 594)	(5.6%)	63 876	137.1%	(3 430)	117.8%	(24.4%)
Service charges - refuse revenue	32 747	3 018	9.2%	9 059	27.7%	12 077	36.9%	8 230	52.5%	10.1%
Service charges - other	12 465	7 719	61.9%	2 540	20.4%	10 259	82.3%	2 129	70.2%	19.3%
Rental of facilities and equipment	5 989	2 231	37.2%	1 262	21.1%	3 493	58.3%	1 684	64.2%	(25.1%)
Interest earned - external investments	14 010	2 955	21.1%	4 700	33.5%	7 655	54.6%	1 972	40.8%	138.3%
Interest earned - outstanding debtors	183	49	26.8%	50	27.5%	100	54.3%	55	41.0%	(8.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	18 382	858	4.7%	(33)	(.2%)	825	4.5%	1 501	8.0%	(102.2%)
Licences and permits	5 084	1 399	27.5%	1 344	26.4%	2 743	54.0%	1 313	52.5%	2.4%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	92 146	11 091	12.0%	27 430	29.8%	38 521	41.8%	20 111	29.2%	36.4%
Other own revenue	33 283	13 483	40.5%	(274)	(.8%)	13 209	39.7%	4 818	62.6%	(105.7%)
Gains on disposal of PPE	112	-	-	-	-	-	-	29	43.4%	(100.0%)
Operating Expenditure	781 801	155 377	19.9%	171 898	22.0%	327 275	41.9%	177 718	42.3%	(3.3%)
Employee related costs	224 738	46 156	20.5%	47 996	21.4%	94 152	41.9%	51 173	41.3%	(6.2%)
Remuneration of councillors	9 392	2 157	23.0%	2 183	23.2%	4 340	46.2%	2 043	44.1%	6.8%
Debt impairment	30 180	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	55 441	12 296	22.2%	12 353	22.3%	24 649	44.5%	24 417	40.9%	(49.4%)
Finance charges	2 781	41	1.5%	1 258	45.2%	1 299	46.7%	1 161	41.1%	8.3%
Bulk purchases	223 719	50 006	22.4%	44 763	20.0%	94 769	42.4%	39 924	42.3%	12.1%
Other Materials	10 161	3 772	37.1%	2 471	24.3%	6 242	61.4%	2 303	50.2%	7.3%
Contracted services	39 533	7 209	18.2%	10 539	26.7%	17 747	44.9%	9 650	48.4%	9.2%
Transfers and grants	1 210	232	19.2%	399	33.0%	630	52.1%	222	38.5%	79.5%
Other expenditure	183 520	33 510	18.3%	49 809	27.1%	83 319	45.4%	46 787	45.8%	6.5%
Loss on disposal of PPE	1 127	-	-	128	11.3%	128	11.3%	36	9.0%	255.2%
Surplus/(Deficit)	(15 915)	156 167		(22 825)		133 342		(45 708)		
Transfers recognised - capital	41 332	2 160	5.2%	17 279	41.8%	19 439	47.0%	14 180	54.5%	21.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	25 418	158 327		(5 546)		152 781		(31 528)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	25 418	158 327		(5 546)		152 781		(31 528)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	25 418	158 327		(5 546)		152 781		(31 528)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	25 418	158 327		(5 546)		152 781		(31 528)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	123 710	12 791	10.3%	29 370	23.7%	42 161	34.1%	30 074	41.2%	(2.3%)
National Government	27 603	2 707	9.8%	11 877	43.0%	14 584	52.8%	5 120	36.3%	131.9%
Provincial Government	13 730	1 704	12.4%	3 077	22.4%	4 781	34.8%	4 341	76.2%	(29.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 332	4 411	10.7%	14 954	36.2%	19 365	46.9%	9 461	50.7%	58.1%
Borrowing	1 447	-	-	48	3.3%	48	3.3%	52	5.4%	(9.3%)
Internally generated funds	78 731	8 090	10.3%	14 140	18.0%	22 230	28.2%	17 828	32.7%	(20.7%)
Public contributions and donations	2 200	290	13.2%	228	10.4%	518	23.6%	2 732	168.1%	(91.6%)
Capital Expenditure Standard Classification	123 710	12 791	10.3%	29 370	23.7%	42 161	34.1%	30 074	41.2%	(2.3%)
Governance and Administration	6 422	2 566	40.0%	437	6.8%	3 003	46.8%	3 016	193.5%	(85.5%)
Executive & Council	500	-	-	57	11.3%	57	11.3%	2 560	-	(97.8%)
Budget & Treasury Office	181	18	10.1%	58	32.2%	77	42.3%	43	47.7%	37.2%
Corporate Services	5 741	2 548	44.4%	322	5.6%	2 870	50.0%	414	19.4%	(22.2%)
Community and Public Safety	16 013	2 171	13.6%	4 285	26.8%	6 456	40.3%	7 583	48.8%	(43.5%)
Community & Social Services	891	127	14.3%	484	54.4%	612	68.7%	1 124	27.3%	(56.9%)
Sport And Recreation	890	157	17.6%	192	21.6%	350	39.3%	1 027	13.6%	(81.3%)
Public Safety	1 232	248	20.2%	816	66.2%	1 064	86.4%	2 266	176.9%	(64.0%)
Housing	13 000	1 639	12.6%	2 792	21.5%	4 431	34.1%	3 166	70.0%	(11.8%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 510	3 368	13.2%	6 388	25.0%	9 756	38.2%	4 034	33.5%	58.4%
Planning and Development	702	11	1.6%	28	4.0%	40	5.6%	11	6.5%	164.5%
Road Transport	24 808	3 356	13.5%	6 360	25.6%	9 716	39.2%	4 023	33.7%	58.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	75 745	4 681	6.2%	18 260	24.1%	22 941	30.3%	15 281	35.5%	19.5%
Electricity	24 399	1 226	5.0%	4 849	19.9%	6 075	24.9%	8 662	55.0%	(44.0%)
Water	17 633	1 665	9.4%	7 282	41.3%	8 947	50.7%	2 452	27.7%	197.0%
Waste Water Management	28 857	1 775	6.1%	5 878	20.4%	7 653	26.5%	3 970	21.1%	48.1%
Waste Management	4 856	16	.3%	250	5.2%	266	5.5%	196	52.2%	27.5%
Other	20	5	23.5%	-	-	5	23.5%	160	25.4%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	808 087	313 704	38.8%	166 167	20.6%	479 870	59.4%	146 161	61.2%	13.7%
Ratepayers and other	653 906	297 449	45.5%	116 707	17.8%	414 157	63.3%	109 843	68.5%	6.2%
Government - operating	92 489	11 091	12.0%	27 430	29.7%	38 521	41.6%	20 111	29.2%	36.4%
Government - capital	47 499	2 160	4.5%	17 279	36.4%	19 439	40.9%	14 180	54.5%	21.9%
Interest	14 193	3 004	21.2%	4 751	33.5%	7 754	54.6%	2 028	40.8%	134.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(686 235)	(269 507)	39.3%	(129 389)	18.9%	(398 896)	58.1%	(112 721)	65.7%	14.8%
Suppliers and employees	(682 245)	(269 234)	39.5%	(127 733)	18.7%	(396 967)	58.2%	(111 338)	65.8%	14.7%
Finance charges	(2 781)	(41)	1.5%	(1 258)	45.2%	(1 299)	46.7%	(1 161)	41.1%	8.3%
Transfers and grants	(1 210)	(232)	19.2%	(399)	33.0%	(630)	52.1%	(222)	38.5%	79.5%
Net Cash from/(used) Operating Activities	121 851	44 197	36.3%	36 778	30.2%	80 974	66.5%	33 440	45.6%	10.0%
Cash Flow from Investing Activities										
Receipts	2 615	21	.8%	107	4.1%	128	4.9%	98	(39.1%)	9.7%
Proceeds on disposal of PPE	2 515	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	100	21	21.1%	107	107.3%	128	128.3%	98	-	9.7%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(123 710)	(14 832)	12.0%	(27 329)	22.1%	(42 161)	34.1%	(32 191)	45.4%	(15.1%)
Capital assets	(123 710)	(14 832)	12.0%	(27 329)	22.1%	(42 161)	34.1%	(32 191)	45.4%	(15.1%)
Net Cash from/(used) Investing Activities	(121 095)	(14 811)	12.2%	(27 222)	22.5%	(42 033)	34.7%	(32 093)	45.2%	(15.2%)
Cash Flow from Financing Activities										
Receipts	500	556	111.2%	748	149.7%	1 305	260.9%	(494)	40.2%	(251.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	(1 000)	-	(100.0%)
Increase (decrease) in consumer deposits	500	556	111.2%	748	149.7%	1 305	260.9%	506	140.2%	47.9%
Payments	(2 300)	(260)	11.3%	(1 359)	59.1%	(1 619)	70.4%	-	-	(100.0%)
Repayment of borrowing	(2 300)	(260)	11.3%	(1 359)	59.1%	(1 619)	70.4%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(1 800)	296	(16.4%)	(611)	33.9%	(315)	17.5%	(494)	97.7%	23.7%
Net Increase/(Decrease) in cash held	(1 044)	29 682	(2 844.2%)	8 945	(857.2%)	38 627	(3 701.4%)	853	47.2%	948.9%
Cash/cash equivalents at the year begin:	236 534	243 836	103.1%	273 518	115.6%	243 836	103.1%	228 013	112.4%	20.0%
Cash/cash equivalents at the year end:	235 490	273 518	116.1%	282 463	119.9%	282 463	119.9%	228 866	99.9%	23.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 719	73.1%	1 714	21.9%	293	3.7%	94	1.2%	7 821	11.7%	2 177	27.8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 142	95.2%	643	4.0%	77	.5%	52	.3%	15 913	23.8%	87	.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	3 980	33.4%	513	4.3%	312	2.6%	7 108	59.7%	11 913	17.8%	82	.7%	-	-
Receivables from Exchange Transactions - Waste Water Management	2 947	20.0%	1 072	7.3%	716	4.9%	9 993	67.8%	14 728	22.0%	2 118	14.4%	-	-
Receivables from Exchange Transactions - Waste Management	2 298	38.2%	452	7.5%	291	4.8%	2 972	49.4%	6 014	9.0%	1 355	22.5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	1.0%	2	.7%	2	.6%	316	97.7%	324	.5%	1	.3%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 851)	(57.9%)	171	1.7%	610	6.0%	15 167	150.2%	10 098	15.1%	684	6.8%	-	-
Total By Income Source	24 239	36.3%	4 568	6.8%	2 301	3.4%	35 703	53.4%	66 811	100.0%	6 504	9.7%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 360	77.7%	49	1.6%	81	2.7%	549	18.1%	3 039	4.5%	-	-	-	-
Commercial	12 369	69.2%	536	3.0%	187	1.0%	4 782	26.8%	17 874	26.8%	-	-	-	-
Households	9 510	20.7%	3 983	8.7%	2 032	4.4%	30 373	66.2%	45 898	68.7%	6 504	14.2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24 239	36.3%	4 568	6.8%	2 301	3.4%	35 703	53.4%	66 811	100.0%	6 504	9.7%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 377	100.0%	-	-	-	-	-	-	5 377	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 377	100.0%	-	-	-	-	-	-	5 377	100.0%

Contact Details

Municipal Manager	Dr Michele Gratz	044 606 5005
Financial Manager	Mr M K Botha	044 606 5009

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	1 156 995	277 997	24.0%	261 940	22.6%	539 937	46.7%	209 648	55.7%	24.9%
Property rates	171 573	42 030	24.5%	44 860	26.1%	86 890	50.6%	(1 858)	98.6%	(2 514.5%)
Property rates - penalties and collection charges	5 509	482	8.7%	1 406	25.5%	1 887	34.3%	973	39.1%	44.5%
Service charges - electricity revenue	475 717	115 046	24.2%	117 421	24.7%	232 467	48.9%	110 197	50.6%	6.6%
Service charges - water revenue	91 594	22 792	24.9%	24 336	26.6%	47 128	51.5%	18 602	52.4%	30.8%
Service charges - sanitation revenue	58 051	17 317	29.8%	14 247	24.5%	31 565	54.4%	3 128	104.6%	355.5%
Service charges - refuse revenue	42 379	11 682	27.6%	10 779	25.4%	22 461	53.0%	(197)	104.2%	(5 585.4%)
Service charges - other	396	80	20.1%	75	18.9%	154	39.0%	3	100.1%	2 118.0%
Rental of facilities and equipment	2 289	302	13.2%	1 456	63.6%	1 758	76.8%	338	61.8%	330.8%
Interest earned - external investments	18 732	5 629	30.1%	5 756	30.7%	11 385	60.8%	4 497	61.2%	28.0%
Interest earned - outstanding debtors	4 392	1 047	23.8%	939	21.4%	1 986	45.2%	1 055	47.3%	(11.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	17 515	4 559	26.0%	2 918	16.7%	7 477	42.7%	2 561	27.5%	13.9%
Licences and permits	2 601	612	23.5%	393	15.1%	1 004	38.6%	567	43.8%	(30.7%)
Agency services	6 586	2 337	35.5%	298	4.5%	2 636	40.0%	1 618	50.0%	(81.6%)
Transfers recognised - operational	236 512	50 278	21.3%	32 948	13.9%	83 227	35.2%	62 520	24.1%	(47.3%)
Other own revenue	23 148	3 804	16.4%	4 108	17.7%	7 912	34.2%	5 645	61.6%	(27.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 215 996	239 607	19.7%	296 667	24.4%	536 273	44.1%	302 477	42.4%	(1.9%)
Employee related costs	308 229	72 326	23.5%	90 511	29.4%	162 837	52.8%	81 939	50.4%	10.5%
Remuneration of councillors	18 139	3 944	21.7%	3 944	21.7%	7 887	43.5%	3 642	42.3%	8.3%
Debt impairment	20 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	111 412	27 398	24.6%	27 613	24.8%	55 010	49.4%	57 096	57.0%	(51.6%)
Finance charges	47 984	31	.1%	24 282	50.6%	24 313	50.7%	25 775	50.2%	(5.8%)
Bulk purchases	324 002	76 370	23.6%	66 558	20.5%	142 928	44.1%	62 077	43.7%	7.2%
Other Materials	268	49	18.2%	39	14.7%	88	32.9%	39	36.9%	1.1%
Contracted services	181 672	16 675	9.2%	42 474	23.4%	59 149	32.6%	32 546	23.6%	30.5%
Transfers and grants	3 043	573	18.8%	889	29.2%	1 461	48.0%	776	42.1%	14.6%
Other expenditure	201 248	42 241	21.0%	40 358	20.1%	82 599	41.0%	38 588	43.9%	4.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(59 001)	38 391		(34 727)		3 663		(92 829)		
Transfers recognised - capital	118 340	24 633	20.8%	28 969	24.5%	53 602	45.3%	18 873	12.0%	53.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	59 339	63 024		(5 758)		57 265		(73 956)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	59 339	63 024		(5 758)		57 265		(73 956)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	59 339	63 024		(5 758)		57 265		(73 956)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	59 339	63 024		(5 758)		57 265		(73 956)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	252 243	27 248	10.8%	36 180	14.3%	63 428	25.1%	39 846	22.8%	(9.2%)
National Government	114 841	18 316	15.9%	17 311	15.1%	35 627	31.0%	16 873	24.6%	2.6%
Provincial Government	16 743	6 543	39.1%	4 516	27.0%	11 058	66.0%	12 232	62.0%	(63.1%)
District Municipality	6 000	-	-	463	7.7%	463	7.7%	-	-	(100.0%)
Other transfers and grants	51 681	397	.8%	7 780	15.1%	8 176	15.8%	763	27.0%	920.2%
Transfers recognised - capital	189 265	25 255	13.3%	30 069	15.9%	55 324	29.2%	29 868	33.4%	.7%
Borrowing	13 505	-	-	-	-	-	-	15	-	(100.0%)
Internally generated funds	49 473	1 993	4.0%	6 111	12.4%	8 104	16.4%	9 963	27.2%	(38.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	252 243	27 248	10.8%	36 180	14.3%	63 428	25.1%	39 846	22.8%	(9.2%)
Governance and Administration	9 797	312	3.2%	1 326	13.5%	1 638	16.7%	281	4.0%	371.1%
Executive & Council	2 400	93	3.9%	283	11.8%	376	15.7%	32	1.8%	775.8%
Budget & Treasury Office	350	18	5.1%	20	5.7%	38	10.8%	21	3.7%	(5.0%)
Corporate Services	7 047	201	2.8%	1 024	14.5%	1 224	17.4%	228	5.2%	348.5%
Community and Public Safety	29 738	33	.1%	2 008	6.8%	2 041	6.9%	2 052	9.5%	(2.1%)
Community & Social Services	4 529	-	-	39	.9%	39	.9%	105	8.0%	(62.7%)
Sport And Recreation	8 209	-	-	923	11.2%	923	11.2%	1 790	22.2%	(48.4%)
Public Safety	2 939	-	-	1 009	34.3%	1 009	34.3%	157	3.8%	543.2%
Housing	14 036	33	.2%	34	.2%	67	.5%	-	-	(100.0%)
Health	25	-	-	3	11.0%	3	11.0%	-	-	(100.0%)
Economic and Environmental Services	92 013	13 468	14.6%	11 622	12.6%	25 090	27.3%	25 413	24.7%	(54.3%)
Planning and Development	10	-	-	-	-	-	-	-	-	-
Road Transport	91 933	13 468	14.6%	11 622	12.6%	25 090	27.3%	24 813	24.3%	(53.2%)
Environmental Protection	70	-	-	-	-	-	-	600	100.0%	(100.0%)
Trading Services	120 695	13 435	11.1%	21 224	17.6%	34 659	28.7%	12 099	25.2%	75.4%
Electricity	44 190	2 021	4.6%	2 332	5.3%	4 353	9.9%	2 750	21.1%	(15.2%)
Water	22 808	533	2.3%	331	1.5%	864	3.8%	1 729	13.1%	(80.8%)
Waste Water Management	41 407	10 882	26.3%	18 556	44.8%	29 437	71.1%	7 403	36.4%	150.6%
Waste Management	12 290	-	-	5	-	5	-	217	2.5%	(97.8%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	1 265 363	373 374	29.5%	378 564	29.9%	751 938	59.4%	385 446	59.7%	(1.8%)
Ratepayers and other	857 631	212 828	24.8%	260 087	30.3%	472 915	55.1%	269 398	58.9%	(3.5%)
Government - operating	242 334	71 685	29.6%	86 677	35.8%	158 362	65.3%	79 658	75.1%	8.8%
Government - capital	142 274	82 473	58.0%	25 187	17.7%	107 660	75.7%	31 909	48.2%	(21.1%)
Interest	23 124	6 388	27.6%	6 612	28.6%	13 001	56.2%	4 482	50.4%	47.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 039 666)	(292 107)	28.1%	(356 148)	34.3%	(648 255)	62.4%	(258 593)	49.9%	37.7%
Suppliers and employees	(988 639)	(291 393)	29.5%	(331 087)	33.5%	(622 480)	63.0%	(231 998)	49.9%	42.7%
Finance charges	(47 984)	(31)	.1%	(24 282)	50.6%	(24 313)	50.7%	(25 775)	50.2%	(5.8%)
Transfers and grants	(3 043)	(683)	22.4%	(779)	25.6%	(1 462)	48.0%	(820)	44.7%	(5.0%)
Net Cash from/(used) Operating Activities	225 697	81 267	36.0%	22 416	9.9%	103 683	45.9%	126 854	109.5%	(82.3%)
Cash Flow from Investing Activities										
Receipts	20 201	1 332	6.6%	583	2.9%	1 914	9.5%	885	27.5%	(34.1%)
Proceeds on disposal of PPE	20 201	1 332	6.6%	583	2.9%	1 914	9.5%	885	39.3%	(34.1%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(176 570)	(26 499)	15.0%	(27 881)	15.8%	(54 381)	30.8%	(42 070)	22.8%	(33.7%)
Capital assets	(176 570)	(26 499)	15.0%	(27 881)	15.8%	(54 381)	30.8%	(42 070)	22.8%	(33.7%)
Net Cash from/(used) Investing Activities	(156 369)	(25 168)	16.1%	(27 298)	17.5%	(52 466)	33.6%	(41 185)	22.5%	(33.7%)
Cash Flow from Financing Activities										
Receipts	14 001	506	3.6%	2 142	15.3%	2 647	18.9%	401	2.7%	433.8%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	13 505	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	496	506	102.1%	2 142	432.2%	2 647	534.3%	401	92.3%	433.8%
Payments	(33 644)	(252)	.8%	(20 224)	60.1%	(20 477)	60.9%	(17 328)	49.2%	16.7%
Repayment of borrowing	(33 644)	(252)	.8%	(20 224)	60.1%	(20 477)	60.9%	(17 328)	49.2%	16.7%
Net Cash from/(used) Financing Activities	(19 644)	253	(1.3%)	(18 083)	92.1%	(17 829)	90.8%	(16 927)	(53.2%)	6.8%
Net Increase/(Decrease) in cash held	49 684	56 353	113.4%	(22 966)	(46.2%)	33 387	67.2%	68 743	4 265.1%	(133.4%)
Cash/cash equivalents at the year begin:	387 195	387 195	100.0%	443 548	114.6%	387 195	100.0%	355 997	100.0%	24.6%
Cash/cash equivalents at the year end:	436 879	443 548	101.5%	420 582	96.3%	420 582	96.3%	424 740	157.0%	(1.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 450	26.1%	2 324	4.5%	2 192	4.3%	33 569	65.1%	51 534	32.0%	2 398	4.7%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	25 301	77.2%	549	1.7%	403	1.2%	6 511	19.9%	32 764	20.3%	268	.8%	-	-
Receivables from Non-exchange Transactions - Property Rates	13 821	46.5%	1 720	5.8%	1 230	4.1%	12 983	43.6%	29 753	18.4%	286	1.0%	-	-
Receivables from Exchange Transactions - Waste Water Management	7 088	33.4%	777	3.7%	633	3.0%	12 748	60.0%	21 245	13.2%	1 283	6.0%	-	-
Receivables from Exchange Transactions - Waste Management	5 339	35.9%	555	3.7%	421	2.8%	8 578	57.6%	14 893	9.2%	1 086	7.3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	32	13.6%	6	2.5%	4	1.7%	197	82.2%	239	.1%	40	16.5%	-	-
Interest on Arrear Debtor Accounts	588	6.6%	64	.7%	67	.8%	8 146	91.9%	8 864	5.5%	765	8.6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9 253)	(468.9%)	457	23.2%	496	25.2%	10 273	520.6%	1 973	1.2%	178	9.0%	-	-
Total By Income Source	56 365	35.0%	6 451	4.0%	5 447	3.4%	93 004	57.7%	161 266	100.0%	6 302	3.9%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(229)	(11.5%)	288	14.5%	278	14.0%	1 652	83.0%	1 989	1.2%	-	-	-	-
Commercial	23 972	63.8%	898	2.4%	643	1.7%	12 035	32.1%	37 548	23.3%	50	.1%	-	-
Households	32 535	27.0%	5 232	4.3%	4 495	3.7%	78 203	64.9%	120 465	74.7%	6 252	5.2%	-	-
Other	87	6.9%	32	2.6%	30	2.4%	1 115	88.2%	1 264	.8%	-	-	-	-
Total By Customer Group	56 365	35.0%	6 451	4.0%	5 447	3.4%	93 004	57.7%	161 266	100.0%	6 302	3.9%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	24 928	100.0%	-	-	-	-	-	-	24 928	88.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 401	100.0%	-	-	-	-	-	-	3 401	12.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	28 330	100.0%	-	-	-	-	-	-	28 330	100.0%

Contact Details

Municipal Manager	Mr Trevor Botha	044 801 9069
Financial Manager	Keith Jordaan	044 801 9035

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	461 277	187 032	40.5%	76 821	16.7%	263 853	57.2%	74 332	63.0%	3.3%
Property rates	61 549	61 375	99.7%	466	.8%	61 841	100.5%	302	115.6%	54.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	190 256	45 636	24.0%	42 353	22.3%	87 989	46.2%	39 125	50.6%	8.3%
Service charges - water revenue	47 507	11 240	23.7%	11 735	24.7%	22 975	48.4%	10 835	51.7%	8.3%
Service charges - sanitation revenue	28 360	26 663	94.0%	19	.1%	26 683	94.1%	205	104.1%	(90.6%)
Service charges - refuse revenue	15 116	15 381	101.8%	(294)	(1.9%)	15 087	99.8%	(8)	114.4%	3 440.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 656	403	15.2%	406	15.3%	809	30.4%	359	31.9%	13.0%
Interest earned - external investments	1 952	166	8.5%	90	4.6%	256	13.1%	745	72.5%	(87.9%)
Interest earned - outstanding debtors	5 979	1 806	30.2%	2 241	37.5%	4 046	67.7%	1 366	56.5%	64.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 505	168	6.7%	176	7.0%	344	13.7%	145	22.4%	21.7%
Licences and permits	17 070	2 385	14.0%	1 661	9.7%	4 046	23.7%	4 024	39.3%	(58.7%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	77 260	20 755	26.9%	13 269	17.2%	34 024	44.0%	15 319	48.3%	(13.4%)
Other own revenue	9 568	1 053	11.0%	4 699	49.1%	5 752	60.1%	1 915	37.1%	145.4%
Gains on disposal of PPE	1 500	-	-	-	-	-	-	-	-	-
Operating Expenditure	474 745	109 535	23.1%	129 716	27.3%	239 251	50.4%	108 059	48.5%	20.0%
Employee related costs	149 022	35 981	24.1%	41 988	28.2%	77 969	52.3%	39 981	54.1%	5.0%
Remuneration of councillors	8 757	2 010	23.0%	1 998	22.8%	4 008	45.8%	1 962	51.5%	1.9%
Debt impairment	17 225	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	19 394	-	-	-	-	-	-	-	-	-
Finance charges	10 228	20	.2%	1 809	17.7%	1 830	17.9%	5 875	129.4%	(69.2%)
Bulk purchases	121 043	30 899	25.5%	25 319	20.9%	56 219	46.4%	23 934	42.7%	5.8%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	27 348	7 963	29.1%	11 495	42.0%	19 458	71.2%	7 738	51.4%	48.6%
Transfers and grants	1 344	313	23.3%	6 346	472.3%	6 658	495.6%	12 954	57.8%	(51.0%)
Other expenditure	120 385	32 349	26.9%	40 760	33.9%	73 109	60.7%	15 616	58.5%	161.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(13 468)	77 497		(52 895)		24 602		(33 728)		
Transfers recognised - capital	31 937	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 469	77 497		(52 895)		24 602		(33 728)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	18 469	77 497		(52 895)		24 602		(33 728)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 469	77 497		(52 895)		24 602		(33 728)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 469	77 497		(52 895)		24 602		(33 728)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	48 786	9 304	19.1%	7 455	15.3%	16 759	34.4%	10 886	47.1%	(31.5%)
National Government	31 400	9 275	29.5%	7 327	23.3%	16 602	52.9%	6 326	33.2%	15.8%
Provincial Government	-	-	-	-	-	-	-	1 296	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 400	9 275	29.5%	7 327	23.3%	16 602	52.9%	7 622	39.2%	(3.9%)
Borrowing	17 386	29	.2%	109	.6%	139	.8%	3 124	197.2%	(96.5%)
Internally generated funds	-	-	-	19	-	19	-	140	8.0%	(86.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	48 786	9 304	19.1%	7 455	15.3%	16 759	34.4%	10 886	47.1%	(31.5%)
Governance and Administration	1 000	-	-	19	1.9%	19	1.9%	31	132.4%	(37.7%)
Executive & Council	1 000	-	-	-	-	-	-	31	-	(100.0%)
Budget & Treasury Office	-	-	-	19	-	19	-	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	17 106	10	.1%	30	.2%	40	.2%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	16 000	-	-	30	.2%	30	.2%	-	-	(100.0%)
Public Safety	1 106	10	.9%	-	-	10	.9%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 335	779	23.4%	2 005	60.1%	2 784	83.5%	4 557	112.9%	(56.0%)
Planning and Development	-	2	-	-	-	2	-	1 003	60.0%	(100.0%)
Road Transport	3 335	777	23.3%	2 005	60.1%	2 783	83.4%	3 555	163.8%	(43.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	27 345	8 515	31.1%	5 401	19.8%	13 916	50.9%	6 298	37.0%	(14.2%)
Electricity	5 386	1 445	26.8%	2 227	41.3%	3 672	68.2%	252	62.1%	784.2%
Water	11 628	5 102	43.9%	2 785	24.0%	7 886	67.8%	3 862	25.8%	(27.9%)
Waste Water Management	9 606	1 634	17.0%	221	2.3%	1 855	19.3%	2 184	58.8%	(89.9%)
Waste Management	725	334	46.0%	168	23.2%	502	69.3%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	469 528	117 743	25.1%	145 049	30.9%	262 792	56.0%	94 974	59.2%	52.7%
Ratepayers and other	352 400	76 869	21.8%	95 767	27.2%	172 637	49.0%	50 929	50.9%	88.0%
Government - operating	77 260	29 628	38.3%	31 198	40.4%	60 826	78.7%	35 768	115.5%	(12.8%)
Government - capital	31 937	9 274	29.0%	15 751	49.3%	25 025	78.4%	6 166	47.0%	155.5%
Interest	7 931	1 972	24.9%	2 333	29.4%	4 304	54.3%	2 111	59.6%	10.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(453 508)	(109 535)	24.2%	(133 222)	29.4%	(242 757)	53.5%	(102 208)	62.1%	30.3%
Suppliers and employees	(416 390)	(109 202)	26.2%	(131 257)	31.5%	(240 460)	57.7%	(89 241)	62.6%	47.1%
Finance charges	(10 228)	(20)	.2%	(1 809)	17.7%	(1 829)	17.9%	(24)	1.1%	7 491.8%
Transfers and grants	(26 890)	(313)	1.2%	(156)	.6%	(468)	1.7%	(12 943)	60.6%	(98.8%)
Net Cash from/(used) Operating Activities	16 020	8 208	51.2%	11 827	73.8%	20 035	125.1%	(7 234)	40.8%	(263.5%)
Cash Flow from Investing Activities										
Receipts	1 500	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 500	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(48 786)	(9 304)	19.1%	(7 455)	15.3%	(16 759)	34.4%	(10 886)	47.7%	(31.5%)
Capital assets	(48 786)	(9 304)	19.1%	(7 455)	15.3%	(16 759)	34.4%	(10 886)	47.7%	(31.5%)
Net Cash from/(used) Investing Activities	(47 286)	(9 304)	19.7%	(7 455)	15.8%	(16 759)	35.4%	(10 886)	49.5%	(31.5%)
Cash Flow from Financing Activities										
Receipts	59	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	59	-	-	-	-	-	-	-	-	-
Payments	(11 129)	-	-	-	-	-	-	(5 414)	51.2%	(100.0%)
Repayment of borrowing	(11 129)	-	-	-	-	-	-	(5 414)	51.2%	(100.0%)
Net Cash from/(used) Financing Activities	(11 070)	-	-	-	-	-	-	(5 414)	53.0%	(100.0%)
Net Increase/(Decrease) in cash held	(42 336)	(1 096)	2.6%	4 372	(10.3%)	3 276	(7.7%)	(23 534)	(62.2%)	(118.6%)
Cash/cash equivalents at the year begin:	(34 904)	2 859	(8.2%)	1 764	(5.1%)	2 859	(8.2%)	23 428	16.3%	(92.5%)
Cash/cash equivalents at the year end:	(77 240)	1 764	(2.3%)	6 135	(7.9%)	6 135	(7.9%)	(106)	(.5%)	(5 863.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 252	19.6%	1 504	6.9%	1 253	5.8%	14 691	67.7%	21 700	21.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 105	75.8%	351	2.0%	213	1.2%	3 619	20.9%	17 287	17.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 201	29.9%	805	4.6%	1 795	10.3%	9 581	55.1%	17 383	17.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 745	18.1%	706	4.6%	878	5.8%	10 867	71.5%	15 197	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 881	14.0%	608	4.5%	628	4.7%	10 283	76.7%	13 400	13.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 475	8.7%	261	1.5%	243	1.4%	14 996	88.3%	16 975	16.7%	-	-	-	-
Total By Income Source	28 660	28.1%	4 236	4.2%	5 010	4.9%	64 037	62.8%	101 942	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 046	85.1%	182	7.6%	26	1.1%	150	6.2%	2 404	2.4%	-	-	-	-
Commercial	6 659	60.4%	162	1.5%	179	1.6%	4 032	36.5%	11 033	10.8%	-	-	-	-
Households	19 954	22.5%	3 891	4.4%	4 804	5.4%	59 855	67.6%	88 505	86.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	28 660	28.1%	4 236	4.2%	5 010	4.9%	64 037	62.8%	101 942	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Ronnie Lottering (acting)	044 203 3004
Financial Manager	Mr Roland Fred Butler (Acting)	044 203 3068

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	446 664	230 644	51.6%	62 642	14.0%	293 285	65.7%	54 730	69.1%	14.5%
Property rates	100 984	100 468	99.5%	(49)	-	100 418	99.4%	(542)	105.3%	(90.9%)
Property rates - penalties and collection charges	3 485	548	15.7%	1 233	35.4%	1 781	51.1%	974	57.3%	26.6%
Service charges - electricity revenue	106 851	29 245	27.4%	24 657	23.1%	53 902	50.4%	22 531	47.2%	9.4%
Service charges - water revenue	36 224	11 757	32.5%	9 117	25.2%	20 873	57.6%	8 305	56.2%	9.8%
Service charges - sanitation revenue	38 715	37 533	96.9%	68	.2%	37 601	97.1%	(46)	99.7%	(248.0%)
Service charges - refuse revenue	26 479	25 895	97.8%	279	1.1%	26 174	98.8%	(132)	99.3%	(311.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 322	346	26.2%	337	25.5%	684	51.7%	361	55.5%	(6.4%)
Interest earned - external investments	2 639	609	23.1%	1 348	51.1%	1 957	74.1%	454	49.8%	196.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	5 300	1 478	27.9%	1 694	32.0%	3 172	59.9%	2 320	90.8%	(27.0%)
Licences and permits	74	6	8.5%	30	40.9%	36	49.5%	31	53.4%	(3.1%)
Agency services	1 439	345	24.0%	333	23.2%	678	47.1%	113	50.0%	194.2%
Transfers recognised - operational	116 966	19 875	17.0%	21 150	18.1%	41 025	35.1%	18 033	46.6%	17.3%
Other own revenue	6 186	2 539	41.0%	2 444	39.5%	4 983	80.6%	2 327	72.1%	5.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	439 488	79 267	18.0%	103 078	23.5%	182 344	41.5%	92 490	44.3%	11.4%
Employee related costs	145 381	32 663	22.5%	38 106	26.2%	70 769	48.7%	34 011	49.0%	12.0%
Remuneration of councillors	5 032	1 157	23.0%	967	19.2%	2 124	42.2%	1 079	48.3%	(10.4%)
Debt impairment	15 920	3 980	25.0%	3 980	25.0%	7 960	50.0%	3 755	50.0%	6.0%
Depreciation and asset impairment	22 821	5 705	25.0%	5 705	25.0%	11 410	50.0%	5 274	50.0%	8.2%
Finance charges	13 837	-	-	7 371	53.3%	7 371	53.3%	7 012	50.6%	5.1%
Bulk purchases	79 694	20 057	25.2%	18 363	23.0%	38 420	48.2%	15 681	44.9%	17.1%
Other Materials	3 237	443	13.7%	965	29.8%	1 408	43.5%	372	25.5%	159.5%
Contracted services	19 573	3 257	16.6%	5 541	28.3%	8 798	45.0%	5 378	41.7%	3.0%
Transfers and grants	2 700	954	35.3%	964	35.7%	1 918	71.0%	714	54.7%	34.9%
Other expenditure	131 213	11 051	8.4%	21 116	16.1%	32 167	24.5%	19 215	36.9%	9.9%
Loss on disposal of PPE	80	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 175	151 377		(40 436)		110 941		(37 761)		
Transfers recognised - capital	27 214	7 238	26.6%	5 105	18.8%	12 343	45.4%	16 675	71.2%	(69.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	34 389	158 615		(35 331)		123 283		(21 085)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	34 389	158 615		(35 331)		123 283		(21 085)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	34 389	158 615		(35 331)		123 283		(21 085)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	34 389	158 615		(35 331)		123 283		(21 085)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	45 706	5 871	12.8%	7 401	16.2%	13 272	29.0%	19 917	53.9%	(62.8%)
National Government	24 223	5 018	20.7%	4 878	20.1%	9 896	40.9%	1 120	9.5%	335.4%
Provincial Government	1 005	851	84.7%	80	8.0%	931	92.6%	12 132	115.6%	(99.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 228	5 869	23.3%	4 958	19.7%	10 827	42.9%	13 252	66.7%	(62.6%)
Borrowing	10 000	-	-	632	6.3%	632	6.3%	4 666	28.6%	(86.5%)
Internally generated funds	10 478	2	-	669	6.4%	671	6.4%	428	11.9%	56.3%
Public contributions and donations	-	-	-	1 142	-	1 142	-	1 571	-	(27.3%)
Capital Expenditure Standard Classification	45 706	5 871	12.8%	7 401	16.2%	13 272	29.0%	19 917	53.9%	(62.8%)
Governance and Administration	2 483	(6)	(.2%)	33	1.3%	26	1.1%	313	18.2%	(89.6%)
Executive & Council	-	4	-	-	-	4	-	47	9.9%	(100.0%)
Budget & Treasury Office	1 000	-	-	(2)	(.2%)	(2)	(.2%)	60	10.6%	(104.1%)
Corporate Services	1 483	(10)	(.7%)	35	2.4%	25	1.7%	205	28.9%	(83.0%)
Community and Public Safety	2 305	851	36.9%	1 252	54.3%	2 103	91.2%	8 797	69.6%	(85.8%)
Community & Social Services	1 005	2	.2%	1	.1%	3	.3%	22	1.2%	(96.2%)
Sport And Recreation	-	-	-	1 142	-	1 142	-	1 834	536.9%	(37.7%)
Public Safety	1 300	-	-	30	2.3%	30	2.3%	66	4.4%	(54.6%)
Housing	-	849	-	79	-	928	-	6 875	74.0%	(98.8%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 514	2 642	31.0%	1 558	18.3%	4 200	49.3%	31	.7%	5 000.6%
Planning and Development	-	-	-	-	-	-	-	21	5.3%	(100.0%)
Road Transport	8 514	2 642	31.0%	1 558	18.3%	4 200	49.3%	9	.2%	17 061.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	32 404	2 384	7.4%	4 559	14.1%	6 943	21.4%	10 777	55.5%	(57.7%)
Electricity	14 455	(203)	(1.4%)	1 423	9.8%	1 220	8.4%	637	18.8%	123.2%
Water	5 209	2 376	45.6%	2 194	42.1%	4 570	87.7%	1 034	12.6%	112.1%
Waste Water Management	4 232	211	5.0%	836	19.8%	1 048	24.8%	6 643	109.6%	(87.4%)
Waste Management	8 509	-	-	106	1.2%	106	1.2%	2 462	53.4%	(95.7%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	464 676	159 966	34.4%	130 821	28.2%	290 787	62.6%	115 568	58.1%	13.2%
Ratepayers and other	317 896	108 618	34.2%	94 975	29.9%	203 593	64.0%	87 687	63.6%	8.3%
Government - operating	116 966	37 013	31.6%	25 977	22.2%	62 990	53.9%	27 427	61.9%	(5.3%)
Government - capital	27 214	13 726	50.4%	8 521	31.3%	22 247	81.7%	-	5.5%	(100.0%)
Interest	2 600	609	23.4%	1 348	51.8%	1 957	75.3%	454	49.8%	196.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(382 205)	(98 789)	25.8%	(109 776)	28.7%	(208 565)	54.6%	(104 436)	61.0%	5.1%
Suppliers and employees	(365 668)	(97 834)	26.8%	(101 441)	27.7%	(199 276)	54.5%	(96 709)	61.0%	4.9%
Finance charges	(13 837)	-	-	(7 371)	53.3%	(7 371)	53.3%	(7 012)	61.4%	5.1%
Transfers and grants	(2 700)	(954)	35.3%	(964)	35.7%	(1 918)	71.0%	(714)	55.8%	34.9%
Net Cash from/(used) Operating Activities	82 470	61 178	74.2%	21 044	25.5%	82 222	99.7%	11 132	40.2%	89.0%
Cash Flow from Investing Activities										
Receipts	(350)	-	-	-	-	-	-	349	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(350)	-	-	-	-	-	-	349	-	(100.0%)
Payments	(44 627)	(5 871)	13.2%	(7 401)	16.6%	(13 272)	29.7%	(19 917)	55.8%	(62.8%)
Capital assets	(44 627)	(5 871)	13.2%	(7 401)	16.6%	(13 272)	29.7%	(19 917)	55.8%	(62.8%)
Net Cash from/(used) Investing Activities	(44 977)	(5 871)	13.1%	(7 401)	16.5%	(13 272)	29.5%	(19 569)	84.7%	(62.2%)
Cash Flow from Financing Activities										
Receipts	10 246	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	246	-	-	-	-	-	-	-	-	-
Payments	(13 531)	-	-	(5 893)	43.6%	(5 893)	43.6%	(4 092)	39.5%	44.0%
Repayment of borrowing	(13 531)	-	-	(5 893)	43.6%	(5 893)	43.6%	(4 092)	39.5%	44.0%
Net Cash from/(used) Financing Activities	(3 285)	-	-	(5 893)	179.4%	(5 893)	179.4%	(4 092)	1 050.4%	44.0%
Net Increase/(Decrease) in cash held	34 209	55 307	161.7%	7 750	22.7%	63 057	184.3%	(12 528)	(295.6%)	(161.9%)
Cash/cash equivalents at the year begin:	76 924	54 274	70.6%	109 581	142.5%	54 274	70.6%	20 356	160.0%	438.3%
Cash/cash equivalents at the year end:	111 133	109 581	98.6%	117 331	105.6%	117 331	105.6%	7 828	28.0%	1 398.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 369	16.5%	1 291	6.3%	712	3.5%	15 005	73.6%	20 377	23.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 702	57.9%	1 341	10.1%	562	4.2%	3 708	27.9%	13 313	15.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 499	21.3%	1 619	6.3%	774	3.0%	17 870	69.4%	25 761	29.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 481	23.9%	1 093	10.5%	640	6.2%	6 178	59.4%	10 392	12.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 689	12.6%	619	4.6%	523	3.9%	10 574	78.9%	13 405	15.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	170	4.9%	99	2.9%	113	3.3%	3 073	88.9%	3 456	4.0%	-	-	-	-
Total By Income Source	20 910	24.1%	6 062	7.0%	3 324	3.8%	56 408	65.1%	86 704	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	191	10.2%	110	5.9%	71	3.8%	1 496	80.1%	1 868	2.2%	-	-	-	-
Commercial	1 484	34.9%	417	9.8%	219	5.1%	2 134	50.2%	4 253	4.9%	-	-	-	-
Households	19 235	23.9%	5 536	6.9%	3 034	3.8%	52 779	65.5%	80 583	92.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 910	24.1%	6 062	7.0%	3 324	3.8%	56 408	65.1%	86 704	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	909	100.0%	-	-	-	-	-	-	909	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	909	100.0%	-	-	-	-	-	-	909	100.0%

Contact Details

Municipal Manager	Mr Allen Paulse	044 501 3014
Financial Manager	Mr Felix Lotter	044 501 3021

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KNYSNA (WC048)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	536 766	293 878	54.7%	79 005	14.7%	372 884	69.5%	81 525	66.3%	(3.1%)
Property rates	159 457	158 807	99.6%	(747)	(.5%)	158 060	99.1%	(796)	95.9%	(6.2%)
Property rates - penalties and collection charges	2 804	710	25.3%	949	33.9%	1 659	59.2%	927	57.7%	2.3%
Service charges - electricity revenue	194 108	49 042	25.3%	41 352	21.3%	90 394	46.6%	42 478	49.9%	(2.7%)
Service charges - water revenue	49 227	21 005	42.7%	9 027	18.3%	30 032	61.0%	7 863	60.1%	14.8%
Service charges - sanitation revenue	11 464	11 229	97.9%	90	.8%	11 319	98.7%	54	98.7%	66.3%
Service charges - refuse revenue	15 352	15 392	100.3%	(306)	(2.0%)	15 086	98.3%	(182)	100.1%	68.2%
Service charges - other	2 434	376	15.4%	(1 862)	(76.5%)	(1 486)	(61.0%)	84	18.2%	(2 315.8%)
Rental of facilities and equipment	5 030	3 162	62.9%	1 076	21.4%	4 238	84.3%	1 063	41.2%	1.2%
Interest earned - external investments	2 346	824	35.1%	1 027	43.8%	1 851	78.9%	1 106	19.8%	(7.1%)
Interest earned - outstanding debtors	3 250	921	28.3%	1 229	37.8%	2 150	66.2%	943	51.5%	30.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	15 111	4 079	27.0%	4 453	29.5%	8 532	56.5%	2 947	51.6%	51.1%
Licences and permits	1 998	412	20.6%	366	18.3%	778	39.0%	377	41.4%	(2.9%)
Agency services	1 800	616	34.2%	590	32.8%	1 206	67.0%	580	63.9%	1.7%
Transfers recognised - operational	68 844	26 272	38.2%	19 400	28.2%	45 672	66.3%	21 887	52.0%	(11.4%)
Other own revenue	3 291	1 030	31.3%	2 057	62.5%	3 087	93.8%	2 192	89.6%	(6.2%)
Gains on disposal of PPE	250	1	.4%	304	121.5%	305	122.0%	1	1.4%	26 598.1%
Operating Expenditure	540 748	128 496	23.8%	127 002	23.5%	255 498	47.2%	125 331	46.0%	1.3%
Employee related costs	173 706	39 549	22.8%	47 491	27.3%	87 040	50.1%	43 172	49.8%	10.0%
Remuneration of councillors	6 665	1 580	23.7%	1 580	23.7%	3 160	47.4%	1 482	46.7%	6.6%
Debt impairment	25 196	6 296	25.0%	6 296	25.0%	12 593	50.0%	7 111	50.0%	(11.5%)
Depreciation and asset impairment	28 199	7 051	25.0%	7 050	25.0%	14 101	50.0%	5 914	50.0%	19.2%
Finance charges	18 500	-	-	6 302	34.1%	6 302	34.1%	5 507	41.1%	14.4%
Bulk purchases	137 236	32 288	23.5%	26 688	19.4%	58 976	43.0%	25 239	45.2%	5.7%
Other Materials	16 843	2 139	12.7%	3 181	18.9%	5 320	31.6%	2 867	30.5%	11.0%
Contracted services	22 941	2 580	11.2%	5 502	24.0%	8 083	35.2%	4 444	34.9%	23.8%
Transfers and grants	5 514	1 488	27.0%	1 166	21.1%	2 654	48.1%	1 651	53.4%	(29.4%)
Other expenditure	105 949	35 524	33.5%	21 746	20.5%	57 269	54.1%	27 945	44.4%	(22.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 981)	165 382		(47 997)		117 386		(43 806)		
Transfers recognised - capital	39 484	10 573	26.8%	5 224	13.2%	15 797	40.0%	11 301	47.1%	(53.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 503	175 955		(42 772)		133 183		(32 505)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	35 503	175 955		(42 772)		133 183		(32 505)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 503	175 955		(42 772)		133 183		(32 505)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 503	175 955		(42 772)		133 183		(32 505)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	70 174	12 687	18.1%	13 061	18.6%	25 748	36.7%	17 859	40.1%	(26.9%)
National Government	21 317	5 636	26.4%	3 801	17.8%	9 437	44.3%	2 518	27.5%	51.0%
Provincial Government	18 167	4 937	27.2%	6 029	33.2%	10 966	60.4%	8 845	74.7%	(31.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 484	10 573	26.8%	9 830	24.9%	20 403	51.7%	11 363	47.2%	(13.5%)
Borrowing	16 495	1 225	7.4%	2 581	15.6%	3 806	23.1%	2 317	23.4%	11.4%
Internally generated funds	14 195	888	6.3%	649	4.6%	1 538	10.8%	4 179	47.7%	(84.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	70 174	12 687	18.1%	13 061	18.6%	25 748	36.7%	17 859	40.1%	(26.9%)
Governance and Administration	2 630	1 137	43.3%	(74)	(2.8%)	1 064	40.4%	1 507	37.8%	(104.9%)
Executive & Council	2 590	322	12.4%	(3)	(.1%)	319	12.3%	448	17.5%	(100.6%)
Budget & Treasury Office	-	2	-	4	-	6	-	740	62.2%	(99.4%)
Corporate Services	40	814	2 034.4%	(75)	(188.0%)	739	1 846.4%	318	67.8%	(123.6%)
Community and Public Safety	67 544	5 004	7.4%	6 245	9.2%	11 249	16.7%	11 324	64.5%	(44.9%)
Community & Social Services	67 544	4	-	190	.3%	194	.3%	1 341	29.0%	(85.8%)
Sport And Recreation	-	-	-	1	-	1	-	79	16.6%	(98.5%)
Public Safety	-	-	-	-	-	-	-	1 474	70.2%	(100.0%)
Housing	-	5 001	-	6 054	-	11 055	-	8 430	90.1%	(28.2%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	128	-	113	-	241	-	284	2.6%	(60.1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	128	-	113	-	241	-	284	4.1%	(60.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	6 417	-	6 776	-	13 193	-	4 745	32.7%	42.8%
Electricity	-	409	-	746	-	1 155	-	3 243	41.1%	(77.0%)
Water	-	5 818	-	5 855	-	11 673	-	1 213	21.3%	382.6%
Waste Water Management	-	190	-	176	-	366	-	288	47.5%	(39.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	540 922	195 105	36.1%	161 687	29.9%	356 793	66.0%	146 147	62.2%	10.6%
Ratepayers and other	427 438	152 660	35.7%	128 105	30.0%	280 765	65.7%	114 465	64.3%	11.9%
Government - operating	68 844	26 796	38.9%	21 360	31.0%	48 156	69.9%	18 402	61.5%	16.1%
Government - capital	39 484	14 825	37.5%	11 195	28.4%	26 020	65.9%	12 175	54.9%	(8.0%)
Interest	5 155	824	16.0%	1 027	19.9%	1 851	35.9%	1 106	15.3%	(7.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(473 073)	(161 120)	34.1%	(130 577)	27.6%	(291 697)	61.7%	(131 329)	60.6%	(.6%)
Suppliers and employees	(449 261)	(157 821)	35.1%	(124 924)	27.8%	(282 745)	62.9%	(124 170)	61.1%	.6%
Finance charges	(18 297)	(1 815)	9.9%	(4 487)	24.5%	(6 302)	34.4%	(5 507)	50.3%	(18.5%)
Transfers and grants	(5 514)	(1 484)	26.9%	(1 166)	21.1%	(2 650)	48.1%	(1 651)	53.4%	(29.4%)
Net Cash from/(used) Operating Activities	67 849	33 985	50.1%	31 110	45.9%	65 095	95.9%	14 819	71.5%	109.9%
Cash Flow from Investing Activities										
Receipts	(1 450)	286	(19.7%)	579	(39.9%)	865	(59.6%)	249	(27.8%)	132.0%
Proceeds on disposal of PPE	250	6	2.4%	311	124.4%	317	126.8%	86	45.7%	263.2%
Decrease in non-current debtors	-	280	-	251	-	530	-	164	-	52.9%
Decrease in other non-current receivables	115	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(1 815)	-	-	17	(1.0%)	17	(1.0%)	-	-	(100.0%)
Payments	(70 174)	(12 957)	18.5%	(10 627)	15.1%	(23 583)	33.6%	(18 549)	41.6%	(42.7%)
Capital assets	(70 174)	(12 957)	18.5%	(10 627)	15.1%	(23 583)	33.6%	(18 549)	41.6%	(42.7%)
Net Cash from/(used) Investing Activities	(71 624)	(12 671)	17.7%	(10 048)	14.0%	(22 719)	31.7%	(18 300)	39.7%	(45.1%)
Cash Flow from Financing Activities										
Receipts	16 891	35 812	212.0%	4 683	27.7%	40 496	239.7%	197	2.7%	2 281.1%
Short term loans	-	21 400	-	4 548	-	25 948	-	-	-	(100.0%)
Borrowing long term/refinancing	16 057	14 157	88.2%	-	-	14 157	88.2%	-	-	-
Increase (decrease) in consumer deposits	834	255	30.6%	135	16.2%	391	46.8%	197	32.4%	(31.2%)
Payments	(16 132)	(1 210)	7.5%	(6 207)	38.5%	(7 417)	46.0%	(7 937)	51.3%	(21.8%)
Repayment of borrowing	(16 132)	(1 210)	7.5%	(6 207)	38.5%	(7 417)	46.0%	(7 937)	51.3%	(21.8%)
Net Cash from/(used) Financing Activities	759	34 602	4 556.2%	(1 524)	(200.6%)	33 079	4 355.6%	(7 741)	153.5%	(80.3%)
Net Increase/(Decrease) in cash held	(3 015)	55 917	(1 854.3%)	19 539	(648.0%)	75 456	(2 502.3%)	(11 222)	(366.3%)	(274.1%)
Cash/cash equivalents at the year begin:	30 566	17 303	56.6%	73 220	239.5%	17 303	56.6%	73 888	97.2%	(.9%)
Cash/cash equivalents at the year end:	27 551	73 220	265.8%	92 759	336.7%	92 759	336.7%	62 666	145.9%	48.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 182	17.2%	1 568	6.5%	918	3.8%	17 602	72.5%	24 270	22.2%	29	.1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 907	53.6%	2 705	14.6%	970	5.3%	4 892	26.5%	18 474	16.9%	21	.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	7 522	15.6%	2 259	4.7%	917	1.9%	37 381	77.7%	48 080	44.0%	42	.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	682	7.6%	278	3.1%	165	1.8%	7 882	87.5%	9 007	8.2%	26	.3%	-	-
Receivables from Exchange Transactions - Waste Management	960	9.8%	351	3.6%	198	2.0%	8 264	84.6%	9 772	8.9%	857	8.8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	251	5.1%	215	4.4%	103	2.1%	4 310	88.3%	4 880	4.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9 248)	179.9%	136	(2.6%)	38	(.7%)	3 935	(76.6%)	(5 139)	(4.7%)	-	-	-	-
Total By Income Source	14 257	13.0%	7 511	6.9%	3 310	3.0%	84 266	77.1%	109 344	100.0%	974	.9%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	310	6.8%	183	4.0%	77	1.7%	3 958	87.4%	4 527	4.1%	-	-	-	-
Commercial	7 422	30.8%	2 574	10.7%	866	3.6%	13 200	54.9%	24 062	22.0%	-	-	-	-
Households	5 456	7.3%	4 448	6.0%	2 230	3.0%	62 578	83.8%	74 712	68.3%	974	1.3%	-	-
Other	1 069	17.7%	307	5.1%	137	2.3%	4 530	75.0%	6 043	5.5%	-	-	-	-
Total By Customer Group	14 257	13.0%	7 511	6.9%	3 310	3.0%	84 266	77.1%	109 344	100.0%	974	.9%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 060	100.0%	-	-	-	-	-	-	1 060	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 060	100.0%	-	-	-	-	-	-	1 060	100.0%

Contact Details

Municipal Manager	Ms Lauren Waring	044 302 6590
Financial Manager	G S Easton	044 302 6389

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: EDEN (DC4)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	308 817	64 180	20.8%	81 247	26.3%	145 427	47.1%	55 311	68.2%	46.9%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 357	393	16.7%	(1 010)	(42.8%)	(616)	(26.2%)	258	44.0%	(491.4%)
Interest earned - external investments	4 500	1 352	30.1%	1 623	36.1%	2 975	66.1%	695	95.6%	133.4%
Interest earned - outstanding debtors	-	245	-	268	-	513	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	12 671	3 029	23.9%	3 029	23.9%	6 059	47.8%	4 140	51.2%	(26.8%)
Transfers recognised - operational	170 060	55 743	32.8%	73 370	43.1%	129 114	75.9%	43 523	75.5%	68.6%
Other own revenue	119 229	3 417	2.9%	3 966	3.3%	7 383	6.2%	6 695	56.6%	(40.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	306 313	30 554	10.0%	39 157	12.8%	69 711	22.8%	36 781	37.6%	6.5%
Employee related costs	155 035	21 379	13.8%	25 209	16.3%	46 588	30.0%	23 900	48.1%	5.5%
Remuneration of councillors	7 705	1 786	23.2%	1 761	22.9%	3 547	46.0%	1 682	48.2%	4.7%
Debt impairment	800	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 322	691	8.3%	1 015	12.2%	1 705	20.5%	-	-	(100.0%)
Finance charges	530	80	15.2%	-	-	80	15.2%	-	21.0%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	9 825	2 396	24.4%	1 252	12.7%	3 648	37.1%	2 289	36.6%	(45.3%)
Transfers and grants	4 084	534	13.1%	445	10.9%	980	24.0%	950	41.1%	(53.1%)
Other expenditure	120 011	3 688	3.1%	9 476	7.9%	13 163	11.0%	7 959	24.0%	19.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 504	33 626		42 090		75 716		18 531		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 504	33 626		42 090		75 716		18 531		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 504	33 626		42 090		75 716		18 531		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 504	33 626		42 090		75 716		18 531		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 504	33 626		42 090		75 716		18 531		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	8 300	10	.1%	91	1.1%	101	1.2%	97	1.1%	(6.1%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 300	10	.1%	91	1.1%	101	1.2%	97	1.1%	(6.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	8 300	10	.1%	91	1.1%	101	1.2%	97	1.1%	(6.1%)
Governance and Administration	1 000	10	1.0%	74	7.4%	84	8.4%	97	44.7%	(23.7%)
Executive & Council	-	-	-	-	-	-	-	1	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 000	10	1.0%	74	7.4%	84	8.4%	96	44.3%	(23.0%)
Community and Public Safety	1 500	-	-	17	1.1%	17	1.1%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	200	-	-	17	8.6%	17	8.6%	-	-	(100.0%)
Public Safety	1 300	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	5 800	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	5 800	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	299 998	64 180	21.4%	122 669	40.9%	186 848	62.3%	55 311	71.3%	121.8%
Ratepayers and other	125 438	6 918	5.5%	47 506	37.9%	54 425	43.4%	11 093	51.8%	328.2%
Government - operating	170 060	55 664	32.7%	73 272	43.1%	128 936	75.8%	43 523	75.8%	68.4%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	4 500	1 597	35.5%	1 891	42.0%	3 488	77.5%	695	95.5%	171.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(290 976)	(160 483)	55.2%	(262 576)	90.2%	(423 059)	145.4%	(139 191)	230.9%	88.6%
Suppliers and employees	(286 364)	(159 868)	55.8%	(262 131)	91.5%	(421 999)	147.4%	(138 142)	237.2%	89.8%
Finance charges	(528)	(80)	15.2%	-	-	(80)	15.2%	-	12.5%	-
Transfers and grants	(4 084)	(534)	13.1%	(445)	10.9%	(980)	24.0%	(1 048)	43.7%	(57.5%)
Net Cash from/(used) Operating Activities	9 022	(96 303)	(1 067.4%)	(139 907)	(1 550.7%)	(236 211)	(2 618.2%)	(83 880)	(1 274.1%)	66.8%
Cash Flow from Investing Activities										
Receipts	2 532	100 683	3 976.4%	273 260	10 792.3%	373 943	14 768.7%	50 216	2 836.7%	444.2%
Proceeds on disposal of PPE	-	-	-	59	-	59	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	2 532	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	100 683	-	273 202	-	373 884	-	50 216	-	444.1%
Payments	(8 300)	(10)	.1%	(91)	1.1%	(101)	1.2%	(96)	-	(4.9%)
Capital assets	(8 300)	(10)	.1%	(91)	1.1%	(101)	1.2%	(96)	-	(4.9%)
Net Cash from/(used) Investing Activities	(5 768)	100 673	(1 745.4%)	273 169	(4 735.9%)	373 842	(6 481.3%)	50 120	2 835.4%	445.0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(650)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(650)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(650)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 604	4 370	167.8%	133 262	5 117.6%	137 632	5 285.4%	(33 759)	(4.4%)	(494.7%)
Cash/cash equivalents at the year begin:	94 582	14 487	15.3%	18 857	19.9%	14 487	15.3%	85 559	72.5%	(78.0%)
Cash/cash equivalents at the year end:	97 186	18 857	19.4%	152 119	156.5%	152 119	156.5%	51 800	52.4%	193.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	37	1.3%	19	.7%	103	3.7%	2 590	94.3%	2 747	25.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	387	4.7%	461	5.6%	323	3.9%	7 024	85.7%	8 196	74.9%	-	-	-	-
Total By Income Source	424	3.9%	480	4.4%	425	3.9%	9 614	87.9%	10 943	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	75	5.7%	47	3.6%	89	6.8%	1 098	83.9%	1 309	12.0%	-	-	-	-
Other	349	3.6%	433	4.5%	337	3.5%	8 516	88.4%	9 635	88.0%	-	-	-	-
Total By Customer Group	424	3.9%	480	4.4%	425	3.9%	9 614	87.9%	10 943	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 188	100.0%	-	-	-	-	-	-	1 188	38.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 164	100.0%	-	-	-	-	-	-	1 164	37.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	739	100.0%	-	-	-	-	-	-	739	23.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	3 091	100.0%	-	-	-	-	-	-	3 091	100.0%

Contact Details

Municipal Manager	Mr Godfrey Louw	044 803 1445
Financial Manager	Ms Louise Hoek	044 803 1449

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	40 932	16 142	39.4%	10 497	25.6%	26 638	65.1%	8 678	57.8%	20.9%
Property rates	2 875	2 874	100.0%	(101)	(3.5%)	2 773	96.5%	2	119.8%	(6 435.9%)
Property rates - penalties and collection charges	63	53	84.2%	65	103.1%	119	187.2%	41	86.0%	60.0%
Service charges - electricity revenue	10 346	2 536	24.5%	2 246	21.7%	4 781	46.2%	2 104	49.3%	6.7%
Service charges - water revenue	2 059	586	28.5%	603	29.3%	1 189	57.7%	450	53.1%	33.9%
Service charges - sanitation revenue	2 121	569	26.8%	452	21.3%	1 021	48.1%	405	43.1%	11.5%
Service charges - refuse revenue	1 823	461	25.3%	465	25.5%	926	50.8%	409	49.1%	13.6%
Service charges - other	88	52	58.9%	12	13.7%	64	72.7%	20	88.7%	(39.1%)
Rental of facilities and equipment	881	248	28.1%	302	34.3%	550	62.4%	316	65.8%	(4.3%)
Interest earned - external investments	493	92	18.7%	116	23.6%	209	42.4%	62	23.6%	88.3%
Interest earned - outstanding debtors	167	88	52.7%	53	31.6%	141	84.3%	104	102.1%	(49.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 305	1 217	36.8%	1 464	44.3%	2 681	81.1%	848	97.3%	72.7%
Licences and permits	363	298	82.3%	225	62.0%	523	144.3%	235	200.9%	(4.2%)
Agency services	100	-	-	11	10.9%	11	10.9%	-	-	(100.0%)
Transfers recognised - operational	15 656	6 862	43.8%	4 514	28.8%	11 376	72.7%	3 655	52.6%	23.5%
Other own revenue	592	205	34.7%	70	11.8%	275	46.5%	28	18.5%	149.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	50 953	12 107	23.8%	13 596	26.7%	25 704	50.4%	13 196	49.8%	3.0%
Employee related costs	13 790	2 729	19.8%	3 348	24.3%	6 077	44.1%	3 024	43.0%	10.7%
Remuneration of councillors	2 336	546	23.4%	546	23.4%	1 092	46.7%	520	49.3%	5.0%
Debt impairment	201	33	16.5%	(14)	(7.0%)	19	9.5%	-	-	(100.0%)
Depreciation and asset impairment	12 160	1 910	15.7%	1 386	11.4%	3 296	27.1%	2 803	56.5%	(50.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	6 523	2 167	33.2%	1 476	22.6%	3 643	55.8%	2 110	61.6%	(30.1%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	2 887	624	21.6%	792	27.4%	1 416	49.1%	668	49.4%	18.4%
Transfers and grants	4 215	1 270	30.1%	1 030	24.4%	2 301	54.6%	1 048	46.3%	(1.7%)
Other expenditure	8 842	2 818	31.9%	5 033	56.9%	7 851	88.8%	3 023	47.8%	66.5%
Loss on disposal of PPE	-	10	-	-	-	10	-	-	-	-
Surplus/(Deficit)	(10 020)	4 034		(3 099)		935		(4 518)		
Transfers recognised - capital	11 893	327	2.7%	6 136	51.6%	6 463	54.3%	3 673	56.6%	67.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 873	4 361		3 037		7 398		(845)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 873	4 361		3 037		7 398		(845)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 873	4 361		3 037		7 398		(845)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 873	4 361		3 037		7 398		(845)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	11 979	1 405	11.7%	11 137	93.0%	12 542	104.7%	2 190	32.5%	408.5%
National Government	11 281	1 404	12.4%	11 125	98.6%	12 529	111.1%	2 166	41.3%	413.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 281	1 404	12.4%	11 125	98.6%	12 529	111.1%	2 166	41.3%	413.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	698	1	.2%	12	1.7%	13	1.9%	20	17.5%	(40.4%)
Public contributions and donations	-	-	-	-	-	-	-	4	-	(100.0%)
Capital Expenditure Standard Classification	11 979	1 405	11.7%	11 137	93.0%	12 542	104.7%	2 190	32.5%	408.5%
Governance and Administration	78	1	1.6%	134	171.4%	135	173.0%	20	16.4%	564.7%
Executive & Council	-	1	-	5	-	6	-	3	-	94.3%
Budget & Treasury Office	65	-	-	-	-	-	-	6	16.6%	(100.0%)
Corporate Services	13	-	-	129	989.2%	129	989.2%	12	12.7%	983.9%
Community and Public Safety	2 008	1 076	53.6%	5 368	267.3%	6 444	320.9%	-	-	(100.0%)
Community & Social Services	1 588	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	1 076	-	71	-	1 147	-	-	-	(100.0%)
Public Safety	350	-	-	-	-	-	-	-	-	-
Housing	-	-	-	5 297	-	5 297	-	-	-	(100.0%)
Health	70	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 481	327	9.4%	4 823	138.6%	5 151	148.0%	18	69.6%	26 900.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	3 481	327	9.4%	4 823	138.6%	5 151	148.0%	18	69.6%	26 900.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	6 412	-	-	812	12.7%	812	12.7%	2 152	36.5%	(62.3%)
Electricity	5 034	-	-	100	2.0%	100	2.0%	-	-	(100.0%)
Water	897	-	-	213	23.8%	213	23.8%	0	.9%	52 047.4%
Waste Water Management	481	-	-	499	103.8%	499	103.8%	2 152	54.0%	(76.8%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	51 113	23 728	46.4%	18 108	35.4%	41 836	81.8%	14 442	67.0%	25.4%
Ratepayers and other	22 905	18 088	79.0%	(2 419)	(10.6%)	15 668	68.4%	10 449	95.4%	(123.2%)
Government - operating	15 656	5 460	34.9%	11 463	73.2%	16 923	108.1%	3 819	54.1%	200.1%
Government - capital	11 893	-	-	8 895	74.8%	8 895	74.8%	-	36.3%	(100.0%)
Interest	660	180	27.3%	169	25.7%	350	53.0%	174	45.9%	(2.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(38 158)	(10 737)	28.1%	(12 358)	32.4%	(23 096)	60.5%	(10 935)	59.8%	13.0%
Suppliers and employees	(37 625)	(10 039)	26.7%	(11 551)	30.7%	(21 591)	57.4%	(10 193)	59.4%	13.3%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(533)	(698)	131.0%	(807)	151.4%	(1 505)	282.4%	(742)	68.8%	8.7%
Net Cash from/(used) Operating Activities	12 955	12 991	100.3%	5 750	44.4%	18 741	144.7%	3 507	85.4%	63.9%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(12 484)	(1 405)	11.3%	(11 137)	89.2%	(12 542)	100.5%	(2 190)	42.7%	408.5%
Capital assets	(12 484)	(1 405)	11.3%	(11 137)	89.2%	(12 542)	100.5%	(2 190)	42.7%	408.5%
Net Cash from/(used) Investing Activities	(12 484)	(1 405)	11.3%	(11 137)	89.2%	(12 542)	100.5%	(2 190)	42.7%	408.5%
Cash Flow from Financing Activities										
Receipts	-	11	-	19	-	30	-	7	-	186.6%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	11	-	19	-	30	-	7	-	186.6%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	11	-	19	-	30	-	7	-	186.6%
Net Increase/(Decrease) in cash held	471	11 597	2 459.9%	(5 368)	(1 138.6%)	6 229	1 321.3%	1 324	404.1%	(505.4%)
Cash/cash equivalents at the year begin:	7 972	8 054	101.0%	19 651	246.5%	8 054	101.0%	13 140	-	49.6%
Cash/cash equivalents at the year end:	8 444	19 651	232.7%	14 284	169.2%	14 284	169.2%	14 464	898.6%	(1.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	159	18.3%	33	3.7%	47	5.4%	630	72.5%	869	12.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	561	67.0%	18	2.1%	29	3.4%	230	27.4%	838	11.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	630	21.3%	23	.8%	630	21.3%	1 670	56.5%	2 953	41.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	143	16.6%	32	3.7%	53	6.1%	635	73.6%	863	12.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	128	22.2%	21	3.7%	20	3.4%	409	70.7%	578	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	57	13.3%	22	5.1%	18	4.2%	333	77.4%	430	6.0%	-	-	-	-
Interest on Arrear Debtor Accounts	645	100.0%	-	-	-	-	-	-	645	9.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(13)	(70.0%)	5	24.2%	2	9.9%	26	135.9%	19	.3%	-	-	-	-
Total By Income Source	2 311	32.1%	153	2.1%	799	11.1%	3 932	54.7%	7 195	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	138	12.4%	13	1.1%	341	30.4%	629	56.1%	1 121	15.6%	-	-	-	-
Commercial	570	91.3%	11	1.7%	9	1.5%	34	5.5%	624	8.7%	-	-	-	-
Households	1 552	29.0%	123	2.3%	445	8.3%	3 237	60.4%	5 357	74.4%	-	-	-	-
Other	51	54.3%	6	6.8%	5	5.0%	32	33.9%	94	1.3%	-	-	-	-
Total By Customer Group	2 311	32.1%	153	2.1%	799	11.1%	3 932	54.7%	7 195	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Pietie Williams	023 551 1019
Financial Manager	Mrs A S Groenewald	023 551 1019

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	52 368	13 412	25.6%	26 478	50.6%	39 890	76.2%	10 197	41.2%	159.7%
Property rates	2 419	1 094	45.2%	451	18.6%	1 545	63.9%	400	58.6%	12.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	10 276	2 668	26.0%	2 528	24.6%	5 197	50.6%	2 216	42.9%	14.1%
Service charges - water revenue	2 679	558	20.8%	714	26.7%	1 272	47.5%	652	44.2%	9.4%
Service charges - sanitation revenue	1 641	577	35.1%	574	35.0%	1 150	70.1%	415	45.5%	38.1%
Service charges - refuse revenue	974	370	38.0%	289	29.6%	659	67.6%	234	59.2%	23.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	327	101	31.0%	60	18.5%	162	49.5%	57	50.5%	6.1%
Interest earned - external investments	360	241	67.1%	193	53.6%	434	120.7%	83	62.7%	133.7%
Interest earned - outstanding debtors	500	159	31.8%	112	22.5%	271	54.3%	140	53.9%	(19.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 683	1 192	44.4%	798	29.7%	1 990	74.2%	150	7.3%	432.7%
Licences and permits	1 200	353	29.4%	304	25.4%	658	54.8%	361	65.2%	(15.6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	29 093	6 012	20.7%	20 416	70.2%	26 428	90.8%	5 449	42.2%	274.7%
Other own revenue	215	86	39.8%	38	17.5%	123	57.3%	17	3.8%	124.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	24	-	(100.0%)
Operating Expenditure	52 365	11 480	21.9%	12 352	23.6%	23 832	45.5%	11 555	39.8%	6.9%
Employee related costs	13 144	2 747	20.9%	3 352	25.5%	6 099	46.4%	3 296	49.0%	1.7%
Remuneration of councillors	2 450	571	23.3%	574	23.4%	1 146	46.8%	549	47.5%	4.7%
Debt impairment	2 100	525	25.0%	526	25.0%	1 051	50.0%	533	41.7%	(1.4%)
Depreciation and asset impairment	1 705	426	25.0%	426	25.0%	852	50.0%	211	99.0%	102.0%
Finance charges	337	-	-	-	-	-	-	-	-	-
Bulk purchases	9 000	1 760	19.6%	2 124	23.6%	3 884	43.2%	2 267	44.4%	(6.3%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	23 629	5 450	23.1%	5 350	22.6%	10 799	45.7%	4 699	31.1%	13.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2	1 932		14 126		16 058		(1 358)		
Transfers recognised - capital	17 008	6 358	37.4%	36 357	213.8%	42 715	251.1%	251	1.4%	14 400.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 010	8 291		50 482		58 773		(1 107)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 010	8 291		50 482		58 773		(1 107)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 010	8 291		50 482		58 773		(1 107)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 010	8 291		50 482		58 773		(1 107)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	17 008	7 653	45.0%	33 694	198.1%	41 346	243.1%	1 403	9.7%	2 301.2%
National Government	7 008	7 653	109.2%	5 449	77.8%	13 102	187.0%	1 403	22.5%	288.3%
Provincial Government	10 000	-	-	28 244	282.4%	28 244	282.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 008	7 653	45.0%	33 694	198.1%	41 346	243.1%	1 403	9.7%	2 301.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	17 008	7 653	45.0%	33 694	198.1%	41 346	243.1%	1 403	9.7%	2 301.2%
Governance and Administration	-	-	-	-	-	-	-	35	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	35	-	(100.0%)
Community and Public Safety	12 214	-	-	28 502	233.4%	28 502	233.4%	-	.5%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 214	-	-	258	11.6%	258	11.6%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	10 000	-	-	28 244	282.4%	28 244	282.4%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 650	5 400	327.3%	-	-	5 400	327.3%	317	19.7%	(100.0%)
Planning and Development	-	5 400	-	-	-	5 400	-	-	-	-
Road Transport	1 650	-	-	-	-	-	-	317	19.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	3 144	2 253	71.6%	5 192	165.1%	7 444	236.8%	1 051	26.3%	393.9%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	2 944	2 245	76.3%	4 156	141.1%	6 401	217.4%	676	37.3%	514.8%
Waste Water Management	150	-	-	1 036	690.4%	1 036	690.4%	309	12.5%	235.0%
Waste Management	50	7	14.7%	-	-	7	14.7%	66	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	65 916	37 433	56.8%	32 180	48.8%	69 613	105.6%	13 184	37.2%	144.1%
Ratepayers and other	19 455	13 050	67.1%	7 228	37.2%	20 278	104.2%	8 719	59.8%	(17.1%)
Government - operating	29 093	8 638	29.7%	9 677	33.3%	18 315	63.0%	4 457	31.8%	117.1%
Government - capital	17 008	15 724	92.4%	15 082	88.7%	30 806	181.1%	-	-	(100.0%)
Interest	360	21	5.9%	193	53.6%	214	59.5%	8	3.6%	2 334.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(46 854)	(19 762)	42.2%	(11 602)	24.8%	(31 364)	66.9%	(11 814)	50.5%	(1.8%)
Suppliers and employees	(46 517)	(19 762)	42.5%	(11 602)	24.9%	(31 364)	67.4%	(11 814)	50.7%	(1.8%)
Finance charges	(337)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	19 061	17 671	92.7%	20 578	108.0%	38 250	200.7%	1 371	6.9%	1 401.5%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	14 384	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	14 384	-	(100.0%)
Payments	(17 008)	(8 160)	48.0%	(23 887)	140.4%	(32 046)	188.4%	(1 403)	9.7%	1 602.3%
Capital assets	(17 008)	(8 160)	48.0%	(23 887)	140.4%	(32 046)	188.4%	(1 403)	9.7%	1 602.3%
Net Cash from/(used) Investing Activities	(17 008)	(8 160)	48.0%	(23 887)	140.4%	(32 046)	188.4%	12 980	(76.2%)	(284.0%)
Cash Flow from Financing Activities										
Receipts	22	2	11.0%	8	38.1%	11	49.1%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	22	2	11.0%	8	38.1%	11	49.1%	-	-	(100.0%)
Payments	(61)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(61)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(39)	2	(6.1%)	8	(21.2%)	11	(27.3%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	2 014	9 514	472.4%	(3 300)	(163.8%)	6 214	308.5%	14 351	712.4%	(123.0%)
Cash/cash equivalents at the year begin:	3 241	3 241	100.0%	12 756	393.5%	3 241	100.0%	681	-	1 774.4%
Cash/cash equivalents at the year end:	5 256	12 756	242.7%	9 455	179.9%	9 455	179.9%	15 031	250.9%	(37.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	231	7.2%	200	6.3%	166	5.2%	2 593	81.3%	3 190	32.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	448	32.8%	284	20.8%	115	8.4%	516	37.9%	1 363	13.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(242)	(53.0%)	41	8.9%	21	4.5%	638	139.6%	457	4.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	158	7.3%	166	7.6%	122	5.6%	1 734	79.5%	2 181	21.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	73	4.5%	93	5.7%	79	4.8%	1 392	85.0%	1 637	16.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	14.9%	5	6.8%	5	6.6%	51	71.8%	71	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	898	100.0%	898	9.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	.2%	3	2.4%	-	-	135	97.4%	139	1.4%	-	-	-	-
Total By Income Source	678	6.8%	792	8.0%	507	5.1%	7 958	80.1%	9 935	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	59	10.6%	177	31.8%	39	7.0%	282	50.7%	557	5.6%	-	-	-	-
Commercial	12	3.2%	42	11.2%	21	5.6%	300	80.0%	375	3.8%	-	-	-	-
Households	656	7.3%	566	6.3%	450	5.0%	7 261	81.3%	8 933	89.9%	-	-	-	-
Other	(49)	(69.9%)	8	11.3%	(3)	(4.4%)	114	163.0%	70	.7%	-	-	-	-
Total By Customer Group	678	6.8%	792	8.0%	507	5.1%	7 958	80.1%	9 935	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	542	100.0%	-	-	-	-	-	-	542	5.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	684	100.0%	-	-	-	-	-	-	684	6.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	8 781	100.0%	-	-	-	-	-	-	8 781	87.8%
Total	10 006	100.0%	-	-	-	-	-	-	10 006	100.0%

Contact Details

Municipal Manager	Mr Heinrich Mettler (Acting)	023 541 1320
Financial Manager	J J van der Westhuizen	023 541 1036

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BEAUFORT WEST (WC053)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	232 295	71 641	30.8%	45 851	19.7%	117 492	50.6%	48 338	60.8%	(5.1%)
Property rates	24 364	24 500	100.6%	(6)	-	24 494	100.5%	(91)	96.1%	(93.0%)
Property rates - penalties and collection charges	620	99	15.9%	144	23.2%	242	39.1%	134	35.8%	7.4%
Service charges - electricity revenue	67 167	14 959	22.3%	15 891	23.7%	30 850	45.9%	14 596	50.6%	8.9%
Service charges - water revenue	12 695	2 072	16.3%	3 676	29.0%	5 747	45.3%	3 159	42.6%	16.4%
Service charges - sanitation revenue	11 670	3 905	33.5%	2 525	21.6%	6 430	55.1%	2 385	55.9%	5.9%
Service charges - refuse revenue	5 960	1 735	29.1%	1 398	23.5%	3 133	52.6%	1 303	53.8%	7.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	845	262	31.0%	257	30.4%	519	61.4%	240	53.3%	7.1%
Interest earned - external investments	1 060	199	18.7%	520	49.0%	718	67.8%	365	35.0%	42.5%
Interest earned - outstanding debtors	1 716	566	33.0%	479	27.9%	1 044	60.9%	403	57.5%	18.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	16 120	1 409	8.7%	1 414	8.8%	2 823	17.5%	2 363	45.7%	(40.2%)
Licences and permits	648	117	18.1%	94	14.5%	212	32.6%	111	35.5%	(14.8%)
Agency services	520	171	32.9%	132	25.4%	303	58.3%	132	56.4%	(.1%)
Transfers recognised - operational	83 796	20 814	24.8%	17 444	20.8%	38 257	45.7%	21 894	63.1%	(20.3%)
Other own revenue	5 114	833	16.3%	1 885	36.9%	2 718	53.2%	1 266	193.1%	48.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	79	10 946.8%	(100.0%)
Operating Expenditure	245 644	48 070	19.6%	58 693	23.9%	106 763	43.5%	59 133	51.1%	(.7%)
Employee related costs	74 295	16 609	22.4%	19 792	26.6%	36 401	49.0%	18 571	50.1%	6.6%
Remuneration of councillors	4 449	997	22.4%	1 028	23.1%	2 025	45.5%	866	42.5%	18.6%
Debt impairment	3 000	750	25.0%	750	25.0%	1 500	50.0%	650	50.0%	15.4%
Depreciation and asset impairment	15 081	3 770	25.0%	3 770	25.0%	7 540	50.0%	3 554	50.0%	6.1%
Finance charges	1 940	183	9.4%	712	36.7%	895	46.1%	726	59.4%	(1.9%)
Bulk purchases	53 844	11 262	20.9%	10 960	20.4%	22 221	41.3%	9 791	42.5%	11.9%
Other Materials	21 053	1 843	8.8%	4 875	23.2%	6 718	31.9%	3 016	38.9%	61.7%
Contracted services	7 907	925	11.7%	1 559	19.7%	2 484	31.4%	1 576	47.2%	(1.1%)
Transfers and grants	60	14	23.2%	-	-	14	23.2%	-	-	-
Other expenditure	64 016	11 717	18.3%	15 248	23.8%	26 964	42.1%	20 383	67.3%	(25.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(13 349)	23 571		(12 841)		10 729		(10 794)		
Transfers recognised - capital	22 868	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 519	23 571		(12 841)		10 729		(10 794)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 519	23 571		(12 841)		10 729		(10 794)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 519	23 571		(12 841)		10 729		(10 794)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 519	23 571		(12 841)		10 729		(10 794)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	29 286	3 177	10.8%	12 287	42.0%	15 464	52.8%	5 225	50.9%	135.1%
National Government	22 489	3 163	14.1%	6 347	28.2%	9 510	42.3%	4 558	41.9%	39.2%
Provincial Government	379	-	-	5 771	1 522.0%	5 771	1 522.0%	105	19.4%	5 391.5%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 868	3 163	13.8%	12 119	53.0%	15 281	66.8%	4 663	41.0%	159.9%
Borrowing	2 460	-	-	-	-	-	-	-	-	-
Internally generated funds	3 788	14	.4%	168	4.4%	183	4.8%	562	284.7%	(70.1%)
Public contributions and donations	170	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 286	3 177	10.8%	12 287	42.0%	15 464	52.8%	5 225	50.9%	135.1%
Governance and Administration	991	5	.5%	35	3.6%	40	4.1%	139	68.1%	(74.6%)
Executive & Council	31	-	-	2	7.8%	2	7.8%	-	-	(100.0%)
Budget & Treasury Office	104	1	1.0%	27	25.6%	28	26.6%	13	53.6%	98.9%
Corporate Services	857	4	.4%	6	.8%	10	1.2%	126	73.1%	(94.9%)
Community and Public Safety	4 174	6	.1%	203	4.9%	209	5.0%	396	103.8%	(48.8%)
Community & Social Services	490	-	-	3	.7%	3	.7%	-	-	(100.0%)
Sport And Recreation	3 200	5	.2%	199	6.2%	204	6.4%	388	-	(48.5%)
Public Safety	465	1	.2%	-	-	1	.2%	8	15.3%	(100.0%)
Housing	18	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 520	1 466	19.5%	2 768	36.8%	4 234	56.3%	1 068	-	159.2%
Planning and Development	397	2	.4%	4	.9%	5	1.4%	-	-	(100.0%)
Road Transport	7 123	1 465	20.6%	2 764	38.8%	4 229	59.4%	1 068	-	158.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	16 601	1 700	10.2%	9 281	55.9%	10 981	66.1%	3 623	28.6%	156.2%
Electricity	4 860	951	19.6%	1 674	34.5%	2 625	54.0%	1 055	119.7%	58.7%
Water	5 859	358	6.1%	607	10.4%	965	16.5%	165	8.0%	267.0%
Waste Water Management	4 942	363	7.3%	6 907	139.8%	7 270	147.1%	2 402	24.5%	187.5%
Waste Management	940	28	2.9%	93	9.9%	120	12.8%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	251 580	82 641	32.8%	79 584	31.6%	162 225	64.5%	63 262	60.2%	25.8%
Ratepayers and other	141 970	36 116	25.4%	33 375	23.5%	69 491	48.9%	32 853	56.3%	1.6%
Government - operating	83 796	35 242	42.1%	40 673	48.5%	75 915	90.6%	23 433	61.9%	73.6%
Government - capital	23 038	10 531	45.7%	5 043	21.9%	15 574	67.6%	6 334	76.7%	(20.4%)
Interest	2 776	752	27.1%	493	17.7%	1 244	44.8%	641	44.1%	(23.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(221 295)	(43 555)	19.7%	(54 134)	24.5%	(97 689)	44.1%	(54 932)	51.1%	(1.5%)
Suppliers and employees	(219 295)	(43 352)	19.8%	(53 461)	24.4%	(96 813)	44.1%	(54 241)	51.1%	(1.4%)
Finance charges	(1 940)	(188)	9.7%	(673)	34.7%	(861)	44.4%	(691)	54.8%	(2.5%)
Transfers and grants	(60)	(14)	23.2%	-	-	(14)	23.2%	-	-	-
Net Cash from/(used) Operating Activities	30 285	39 086	129.1%	25 450	84.0%	64 536	213.1%	8 330	128.0%	205.5%
Cash Flow from Investing Activities										
Receipts	472	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	472	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(29 286)	(3 177)	10.8%	(12 287)	42.0%	(15 464)	52.8%	(5 225)	50.9%	135.1%
Capital assets	(29 286)	(3 177)	10.8%	(12 287)	42.0%	(15 464)	52.8%	(5 225)	50.9%	135.1%
Net Cash from/(used) Investing Activities	(28 815)	(3 177)	11.0%	(12 287)	42.6%	(15 464)	53.7%	(5 225)	52.3%	135.1%
Cash Flow from Financing Activities										
Receipts	2 544	16	.6%	(43)	(1.7%)	(27)	(1.0%)	(8)	(50.6%)	454.0%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 460	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	84	16	19.0%	(43)	(50.7%)	(27)	(31.7%)	(8)	(50.6%)	454.0%
Payments	(2 935)	(150)	5.1%	(582)	19.8%	(732)	25.0%	(1 166)	39.4%	(50.1%)
Repayment of borrowing	(2 935)	(150)	5.1%	(582)	19.8%	(732)	25.0%	(1 166)	39.4%	(50.1%)
Net Cash from/(used) Financing Activities	(391)	(134)	34.4%	(625)	159.7%	(759)	194.1%	(1 174)	40.4%	(46.8%)
Net Increase/(Decrease) in cash held	1 080	35 775	3 313.6%	12 538	1 161.4%	48 314	4 475.0%	1 931	(669.9%)	549.3%
Cash/cash equivalents at the year begin:	4 655	5 590	120.1%	41 365	888.6%	5 590	120.1%	34 681	189.7%	19.3%
Cash/cash equivalents at the year end:	5 735	41 365	721.3%	53 903	939.9%	53 903	939.9%	36 613	541.0%	47.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 260	29.0%	281	6.5%	135	3.1%	2 664	61.4%	4 339	7.9%	502	11.6%	117	2.0%
Trade and Other Receivables from Exchange Transactions - Electricity	3 728	71.6%	434	8.3%	115	2.2%	929	17.8%	5 206	9.4%	18	.3%	159	3.0%
Receivables from Non-exchange Transactions - Property Rates	1 297	20.5%	414	6.5%	207	3.3%	4 410	69.7%	6 328	11.5%	543	8.6%	159	2.0%
Receivables from Exchange Transactions - Waste Water Management	967	9.8%	445	4.5%	336	3.4%	8 139	82.3%	9 887	17.9%	611	6.2%	258	2.0%
Receivables from Exchange Transactions - Waste Management	508	8.0%	261	4.1%	210	3.3%	5 385	84.6%	6 364	11.5%	885	13.9%	180	2.0%
Receivables from Exchange Transactions - Property Rental Debtors	5	5.9%	2	2.2%	1	1.5%	77	90.4%	85	.2%	16	18.9%	5	5.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	503	2.2%	4 323	18.9%	2 202	9.6%	15 905	69.4%	22 934	41.6%	1 490	6.5%	623	2.0%
Total By Income Source	8 267	15.0%	6 159	11.2%	3 207	5.8%	37 509	68.0%	55 142	100.0%	4 064	7.4%	1 500	2.0%
Debtors Age Analysis By Customer Group														
Organs of State	731	46.8%	224	14.4%	54	3.4%	553	35.4%	1 563	2.8%	-	-	-	-
Commercial	1 044	39.7%	698	26.6%	125	4.8%	759	28.9%	2 626	4.8%	-	-	-	-
Households	5 635	12.5%	3 797	8.4%	3 838	8.5%	31 942	70.6%	45 212	82.0%	2 574	5.7%	1 500	3.0%
Other	856	14.9%	1 441	25.1%	(811)	(14.1%)	4 255	74.1%	5 741	10.4%	1 490	26.0%	-	-
Total By Customer Group	8 267	15.0%	6 159	11.2%	3 207	5.8%	37 509	68.0%	55 142	100.0%	4 064	7.4%	1 500	2.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 332	100.0%	-	-	-	-	-	-	3 332	70.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	743	100.0%	-	-	-	-	-	-	743	15.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	624	95.0%	(3)	(.4%)	20	3.1%	15	2.3%	657	13.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 699	99.3%	(3)	(.1%)	20	.4%	15	.3%	4 731	100.0%

Contact Details

Municipal Manager	Mr Japtha Booysen	023 414 8020
Financial Manager	Mr F Sabbat	023 414 8100

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CENTRAL KAROO (DC5)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Operating Revenue and Expenditure										
Operating Revenue	57 460	21 207	36.9%	18 219	31.7%	39 426	68.6%	10 728	61.8%	69.8%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	120	18	14.6%	18	14.6%	35	29.2%	21	39.5%	(14.9%)
Interest earned - external investments	150	121	80.7%	47	31.6%	169	112.3%	44	79.3%	6.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	3 661	803	21.9%	535	14.6%	1 338	36.5%	-	-	(100.0%)
Transfers recognised - operational	53 146	9 502	17.9%	5 929	11.2%	15 431	29.0%	5 779	30.3%	2.6%
Other own revenue	383	10 764	2 814.0%	11 689	3 056.0%	22 453	5 870.1%	4 884	2 157.6%	139.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	56 531	15 185	26.9%	13 305	23.5%	28 491	50.4%	14 961	52.3%	(11.1%)
Employee related costs	11 839	2 202	18.6%	2 621	22.1%	4 823	40.7%	2 598	48.5%	.9%
Remuneration of councillors	3 145	726	23.1%	726	23.1%	1 453	46.2%	727	45.7%	(.1%)
Debt impairment	-	6	-	4	-	10	-	-	-	(100.0%)
Depreciation and asset impairment	429	-	-	-	-	-	-	-	-	-
Finance charges	450	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	37	6.4%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	40 667	12 250	30.1%	9 955	24.5%	22 205	54.6%	11 599	57.2%	(14.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	929	6 022		4 913		10 935		(4 233)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	929	6 022		4 913		10 935		(4 233)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	929	6 022		4 913		10 935		(4 233)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	929	6 022		4 913		10 935		(4 233)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	929	6 022		4 913		10 935		(4 233)		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2013/14 to Q2 of 2014/15
Capital Revenue and Expenditure										
Source of Finance	500	-	-	158	31.6%	158	31.6%	28	8.4%	472.6%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	-	-	158	31.6%	158	31.6%	28	8.4%	472.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	500	-	-	158	31.6%	158	31.6%	28	8.4%	472.6%
Governance and Administration	500	-	-	155	30.9%	155	30.9%	28	8.4%	459.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	500	-	-	155	30.9%	155	30.9%	28	8.4%	459.8%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	4	-	4	-	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	4	-	4	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	57 461	20 635	35.9%	18 187	31.7%	38 822	67.6%	11 903	65.9%	52.8%
Ratepayers and other	4 164	278	6.7%	471	11.3%	749	18.0%	1 622	68.4%	(71.0%)
Government - operating	53 146	20 236	38.1%	17 669	33.2%	37 905	71.3%	10 237	65.7%	72.6%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	150	121	80.7%	47	31.6%	169	112.3%	44	79.3%	6.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(53 054)	(14 577)	27.5%	(16 679)	31.4%	(31 255)	58.9%	(17 967)	67.2%	(7.2%)
Suppliers and employees	(37 826)	(14 577)	38.5%	(16 679)	44.1%	(31 255)	82.6%	(17 967)	68.5%	(7.2%)
Finance charges	(450)	-	-	-	-	-	-	-	-	-
Transfers and grants	(14 778)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 406	6 058	137.5%	1 509	34.2%	7 567	171.7%	(6 064)	50.3%	(124.9%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	(155)	-	(155)	-	(28)	8.4%	459.8%
Capital assets	-	-	-	(155)	-	(155)	-	(28)	8.4%	459.8%
Net Cash from/(used) Investing Activities	-	-	-	(155)	-	(155)	-	(28)	8.4%	459.8%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 406	6 058	137.5%	1 354	30.7%	7 412	168.2%	(6 091)	54.0%	(122.2%)
Cash/cash equivalents at the year begin:	13 068	2 139	16.4%	8 198	62.7%	2 139	16.4%	9 997	107.4%	(18.0%)
Cash/cash equivalents at the year end:	17 475	8 198	46.9%	9 552	54.7%	9 552	54.7%	3 906	71.1%	144.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	454	100.0%	454	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	454	100.0%	454	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	454	100.0%	454	100.0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	454	100.0%	454	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	95	100.0%	-	-	-	-	-	-	95	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	95	100.0%	-	-	-	-	-	-	95	100.0%

Contact Details

Municipal Manager	Mr Stefanus Jooste	023 449 1000
Financial Manager	Mr N W Nortje	023 449 1000

Source Local Government Database

1. All figures in this report are unaudited.